

1. Call to Order

1. Pledge of Allegiance

2. Reminder to public of Open Meetings Law

3. Roll Call

4. Verification of Notice of Meeting

5. Approval of Agenda

2. Consent Agenda

1. Consider approving the 17 June 2019 Board minutes

2. Approve Payment of the In & Out Claim (Each month the In & Out claim will be voted on separately so that there is no conflict of interest by Board Member Kroeker)

3. Approve all other Bills and Payroll

3. Reports

1. Principal

2. Activities Director

3. Curriculum Coordinator

4. Technology Director

5. Superintendent

6. Board Committee Reports - NASB Update

4. Public Comment

5. Discussion Items/Action Items

1. Review and discuss board goals.

2. Review, consider, and take all necessary action to approve the 2019-2020 Activities Handbook and continuation of random drug testing policy for participation in school activities.

3. Review, consider, and take all necessary action to approve the 2019-2020 Jnr-Snr High School Handbook with necessary date, names, and policy/protocol changes.

4. Consider approval of contract with Rauner & Associates P.C. as Perkins County Schools auditor.

5. Review policy 5001: Attendance and Excessive Absenteeism.

6. Review Board Policy 2007: Reimbursement and Miscellaneous Expenditures.

7. Annual Review of BP 5054: Student Bullying.

8. Consider, review, and take all necessary action to approve revised Board Policy 2002: Organization of the Board.

9. Consider, review, and take all necessary action to approve revised Board Policy 2006: Complaint Procedure.

10. Consider, review, and take all necessary action to approve revised Board Policy 3016: Smoking.

11. Consider, review, and take all necessary action to approve revised Board Policy 3039: Threat Assessment and Response.

12. Consider, review, and take all necessary action to approve revised Board Policy 3046: Animals at School and delete policies 5060: Animals & 5061: Therapy Dogs.

13. Take all necessary action to move and change Board Policy 4001: Nondiscrimination to Board Policy 3053: Nondiscrimination.

14. Consider, review, and take all necessary action to approve revised Board Policy 4048: Assessment Administration and Security.

15. Consider, review, and take all necessary action to approve revised Board Policy 4052: Job References to Prospective Employers.

16. Consider, review, and take all necessary action to approve revised Board Policy 5035: Student Discipline, Organization of the Board.

6. Executive Session

7. Adjournment

PERKINS COUNTY SCHOOLS
BOARD OF EDUCATION REGULAR MEETING
Monday, June 17, 2019

The regular monthly meeting of the Perkins County Schools Board of Education was called to order in the high school media center on Monday, June 17, 2019 at 7:30pm by President Jayson Bishop. The following board members answered roll call: Jayson Bishop, Chris Fryzek, Angela Gloy, Amy Kroeker, Angie Patrick and Larry Pritchett. Tonya McArtor was present for part of the meeting, while Deanne Bishop, Nicole Long and Phillip Picquet were present for the entire meeting. The Pledge of Allegiance was recited, notation of the posted Open Meetings Law was made, and Jayson Bishop and Amy Kroeker verified they had seen the published notice of the meeting.

Consent agenda

This motion to approve the agenda as presented, made by Angie Patrick and seconded by Chris Fryzek, Passed. Jayson Bishop: Yea, Chris Fryzek: Yea, Angela Gloy: Yea, Amy Kroeker: Yea, Angie Patrick: Yea, Larry Pritchett: Yea
Yea: 6, Nay: 0

Consider approving the 13 May 2019 board minutes

This motion to approve the 13 May 2019 board minutes, made by Larry Pritchett and seconded by Angela Gloy, Passed. Jayson Bishop: Yea, Chris Fryzek: Yea, Angela Gloy: Yea, Amy Kroeker: Yea, Angie Patrick: Yea, Larry Pritchett: Yea
Yea: 6, Nay: 0

Approve payment of the In & Out claim (Each month the In & Out claim will be voted on separately so that there is no conflict of interest by Board Member Kroeker)

This motion, to pay the In & Out claim of \$1,296.95, made by Larry Pritchett and seconded by Chris Fryzek, Passed. Jayson Bishop: Yea, Chris Fryzek: Yea, Angela Gloy: Yea, Amy Kroeker: Abstain (With Conflict), Angie Patrick: Yea, Larry Pritchett: Yea
Yea: 5, Nay: 0, Abstain (With Conflict): 1

Approve all other bills and payroll

This motion to pay General Fund claims of \$544,264.15 (Payroll \$235,575.18; Bills \$308,688.97) and Lunch Fund claims of \$15,228.90 (Payroll \$6,059.87; Bills \$9,169.03), made by Amy Kroeker and seconded by Angela Gloy, Passed. Jayson Bishop: Yea, Chris Fryzek: Yea, Angela Gloy: Yea, Amy Kroeker: Yea, Angie Patrick: Yea, Larry Pritchett: Yea
Yea

Yea: 6, Nay: 0

Reports

Principals

Activities Director

Curriculum Coordinator

Technology Director

Superintendent

NASB Update/Report

Public Comment

Discussion/Action Items

1. Review, consider and take all necessary action to amend Board Policy 5003 considering part-time students and participation in extra-curricular activities.
This motion to amend Board Policy 5003 considering part-time students and participation in extra-curricular activities as recommended, made by Chris Fryzek and seconded by Larry Pritchett, Passed. Jayson Bishop: Yea, Chris Fryzek: Yea, Angela Gloy: Yea, Amy Kroeker: Yea, Angie Patrick: Yea, Larry Pritchett: Yea
Yea: 6, Nay: 0
2. Review, consider and take all necessary action to approve revisions to Board Policy 6028. This motion to take all necessary action to approve revisions to Board Policy 6028 including updating section c and deleting section c i., made by Angie Patrick and seconded by Angela Gloy, Passed. Jayson Bishop: Yea, Chris Fryzek: Yea, Angela Gloy: Yea, Amy Kroeker: Yea, Angie Patrick: Yea, Larry Pritchett: Yea
Yea: 6, Nay: 0
3. Review and consider approval of elementary handbook changes.
This motion to review and consider approval of elementary handbook changes, made by Angela Gloy and seconded by Amy Kroeker, Passed. Jayson Bishop: Yea, Chris Fryzek: Yea, Angela Gloy: Yea, Amy Kroeker: Yea, Angie Patrick: Yea, Larry Pritchett: Yea
Yea: 6, Nay: 0
4. Review and consider approval of junior-senior high school handbook changes. Discussion only. No action was taken.
5. Approve new elementary teacher contract for the 2019-2020 school year.
This motion to approve the elementary teacher contract for the 2019-2020 school year with Madison Seamann, made by Chris Fryzek and seconded by Angela Gloy, Passed. Jayson Bishop: Yea, Chris Fryzek: Yea, Angela Gloy: Yea, Amy Kroeker: Yea, Angie Patrick: Yea, Larry Pritchett: Yea
Yea: 6, Nay: 0

Hearings on the parental involvement policies and student fees opened at 8:52pm.

6. Hearing on Parental Involvement Policy 5018
 - a. Public comment on the Parental Involvement Policy 5018
 - b. Approve revised policy 5018 or reaffirm policy 5018 as written
This motion to approve the Parental Involvement Policy 5018 with amendments, specifically changing NESAS to NSCAS, made by Angie Patrick and seconded by Chris Fryzek, Passed. Jayson Bishop: Yea, Chris Fryzek: Yea, Angela Gloy: Yea, Amy Kroeker: Yea, Angie Patrick: Yea, Larry Pritchett: Yea
Yea: 6, Nay: 0
7. Hearing on Title I Parental Involvement Policy 5057
 - a. Public comment on the Title I Parental Involvement Policy 5057
 - b. Approve revised policy 5057 or reaffirm policy 5057 as written
This motion to reaffirm the Title I Parental Involvement Policy 5057 after discussion on

whether there was any action that could be taken to make the policy better, made by Amy Kroeker and seconded by Larry Pritchett, Passed. Jayson Bishop: Yea, Chris Fryzek: Yea, Angela Gloy: Yea, Amy Kroeker: Yea, Angie Patrick: Yea, Larry Pritchett: Yea
Yea: 6, Nay: 0

8. Hearing on Student Fees Policy 5045

a. Public comment on Student Fees Policy 5045

b. Approve revised policy 5045 or reaffirm policy 5045 as written

This motion to approve the Student Fees Policy 5045 with updates on the removal of the Family and Consumer Sciences program, language regarding FFA and the current IRS mileage reimbursement rate, made by Chris Fryzek and seconded by Angie Patrick, Passed. Jayson Bishop: Yea, Chris Fryzek: Yea, Angela Gloy: Yea, Amy Kroeker: Yea, Angie Patrick: Yea, Larry Pritchett: Yea
Yea: 6, Nay: 0

Hearings on the parental involvement policies and student fees closed at 9:23pm.

9. Report, review, consider and take all necessary action to approve Board Policy 6020
Multicultural Education

This motion to approve Board Policy 6020 Multicultural Education and a report regarding the district's implementation of multicultural education at Perkins County Schools, made by Amy Kroeker and seconded by Jayson Bishop, Passed. Jayson Bishop: Yea, Chris Fryzek: Yea, Angela Gloy: Yea, Amy Kroeker: Yea, Angie Patrick: Yea, Larry Pritchett: Yea
Yea: 6, Nay: 0

Board Committee Reports

Next meeting is scheduled for July 15, 2019 at 7pm. This motion to adjourn the meeting at 10:05pm, made by Jayson Bishop and seconded by Amy Kroeker, Passed. Jayson Bishop: Yea, Chris Fryzek: Yea, Angela Gloy: Yea, Amy Kroeker: Yea, Angie Patrick: Yea, Larry Pritchett: Yea
Yea: 6, Nay: 0

Bank Statement Reconciliation

Check Number Vendor Name Check Date Check Amount

Period from 06/01/2019 through 06/30/2019

Description: June 2019

Cleared Checks

012151	Avant Garde Photography	05/15/2019	50.00
012154	Perkins Co Health Foundation	05/15/2019	2,000.00
012158	4NG Fanatics	05/20/2019	150.00
012166	NCA	05/24/2019	1,470.00
012167	Nebraska School Activities Association	05/28/2019	1,050.00
012169	Kelly Inn	05/29/2019	1,862.00
012172	Nebraska School Activities Association	05/29/2019	429.48
012173	SPVA	05/30/2019	520.80
012174	Days Inn & Suites	05/30/2019	792.00
012175	Cash-Wa Distributing	06/03/2019	332.70
012176	Chesterman Co.	06/03/2019	222.58
012177	Hatch's Super Foods	06/03/2019	435.64
012178	Ogallala Public Schools	06/04/2019	60.00
012179	Barefoot	06/10/2019	155.60
012180	Eakes Office Solutions	06/13/2019	177.24
012181	In & Out	06/13/2019	67.80
012182	Poppe's Posies	06/13/2019	694.00
012183	Vaks Auto Kustoms	06/13/2019	310.00

Cleared Check Total: 10,779.84

Outstanding Checks

011921	Cathy Howard	01/04/2019	75.00
012131	Jaden Dietlein	05/06/2019	500.00
012138	Rich Reitz	05/10/2019	100.00
012163	Nebraska School Activities Association	05/22/2019	35.00
012184	Perkins County Chamber	06/25/2019	100.00
012185	Grant Golf Club	06/26/2019	1,100.00
012186	Riddell	06/26/2019	651.95

Outstanding Check Total: 2,561.95

Voided Checks

0121278	Brooke Bell	06/03/2019	-175.49
0121279	Jaden Dietlein	06/03/2019	-500.00
012143	NE Ag Education Association	06/03/2019	-235.00

Voided Check Total: -910.49

Bank Statement Reconciliation

Check Number	Vendor Name	Check Date	Check Amount
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Bank Statement Reconciliation Summary

1. Statement Balance	224,011.28
2. - Outstanding Checks	2,561.95
3. + Outstanding Receipts	<u>0.00</u>
4. Total	221,449.33
5. + Investments	<u>0.00</u>
6. Book Balance	221,449.33

Updated June 30, 2019

2018-19 Perkins County Schools Certificates of Deposit/Investments

	CD INTEREST	MATURITY DATE(S)	CURRENT AMOUNTS
GENERAL FUND			
CD'S/INVESTMENTS			
Nebraska Liquid Asset Fund			\$16.91
Total			\$16.91
DEPRECIATION FUND			
CD'S			
Total			\$0.00
SPECIAL BUILDING FUND			
CD'S			
Total			\$0.00
ACTIVITY FUND CD'S			
Total			\$0.00
EMPLOYEE BENEFIT CD'S			
Total			
Total Certificates of Deposit/Investments			\$16.91

SELECTED Data

Check Register

Arranged by:
Check Number

Check Number	Check Date	Vendor Name	Description	Amount
012175	06/03/2019	Cash-Wa Distributing	supplies	332.70
012176	06/03/2019	Chesterman Co.	pop supplies	222.58
012177	06/03/2019	Hatch's Super Foods	supplies	435.64
012178	06/04/2019	Ogallala Public Schools	entry fee	60.00
012179	06/10/2019	Barefoot	polo shirts	155.60
012180	06/13/2019	Eakes Office Solutions	supplies	177.24
012181	06/13/2019	In & Out	pizza	67.80
012182	06/13/2019	Poppe's Posies	graduation flowers	694.00
012183	06/13/2019	Vaks Auto Kustoms	repair tackling dummies	310.00
012184	06/25/2019	Perkins County Chamber	chamber bucks for FFA -July 4th	100.00
012185	06/26/2019	Grant Golf Club	membership dues	1,100.00
012186	06/26/2019	Riddell	speed flex	651.95
Report Total:				4,307.51

CLAIMS LIST SUMMARY
TO BE APPROVED AT THE JULY 15, 2019 BOARD MEETING

GENERAL FUND

In & Out Bill	\$ 504.79
Payroll	\$ 186,095.18
Bills	<u>\$ 246,135.88</u>
Total	\$ 432,231.06

LUNCH FUND

Payroll	\$ 1,215.09
Bills	<u>\$ 4,452.69</u>
Total	\$ 5,667.78

DEPRECIATION FUND

SPECIAL BUILDING FUND

Sterling West	\$ 8,302.00
Sterling West	\$ 17,836.00
Mohawk Carpet	\$ 4,474.52

ALL Data

Expense Budget Report

Arranged by:
Account Number

Date Range: YTD thru 07/31/2019

Account	Description	Budget	Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01	GENERAL					
01-2-01100-111-001	Sec Teachers Salary	1,202,000.00	1,127,265.60	0.00	74,734.40	6.21
01-2-01100-111-002	Elem Teachers Salary	895,000.00	817,124.92	0.00	77,875.08	8.70
01-2-01100-113-001	Sec Substitute Sal	35,000.00	30,753.60	0.00	4,246.40	12.13
01-2-01100-113-002	Elem Substitute Sal	35,000.00	24,871.20	0.00	10,128.80	28.93
01-2-01100-114-001	Technology Staff	24,000.00	23,201.59	0.00	798.41	3.32
01-2-01100-120-001	Comm Coaches Salary	32,000.00	30,063.71	0.00	1,936.29	6.05
01-2-01100-211-001	Sec Health Insurance	248,000.00	214,534.10	0.00	33,465.90	13.49
01-2-01100-211-002	Elem Health Insurance	293,000.00	266,310.33	0.00	26,689.67	9.10
01-2-01100-220-001	Sec Soc Sec Non Instruct	4,200.00	2,459.35	0.00	1,740.65	41.44
01-2-01100-220-002	Elem Soc Sec Non Instruct	1,000.00	139.18	0.00	860.82	86.08
01-2-01100-221-001	Sec Soc Sec	93,500.00	85,176.30	0.00	8,323.70	8.90
01-2-01100-221-002	Elem Soc Sec	71,000.00	60,571.70	0.00	10,428.30	14.68
01-2-01100-223-001	Sec Substitute Soc Sec	2,880.00	2,352.81	0.00	527.19	18.30
01-2-01100-223-002	Elem Substitute Soc Sec	2,750.00	1,902.75	0.00	847.25	30.80
01-2-01100-224-001	Technology Soc Sec	1,940.00	1,696.07	0.00	243.93	12.57
01-2-01100-230-001	Sec Retirement Non Instruct	1,500.00	209.89	0.00	1,290.11	86.00
01-2-01100-230-002	Elem Retirement Non Instruct	1,500.00	183.22	0.00	1,316.78	87.78
01-2-01100-231-001	Sec Retirement	119,800.00	109,392.85	0.00	10,407.15	8.68
01-2-01100-231-002	Elem Retirement	88,065.72	80,664.04	0.00	7,401.68	8.40
01-2-01100-233-001	Sec Substitute Retirement	0.00	30.84	0.00	-30.84	0.00
01-2-01100-233-002	Elem Substitute Retirement	0.00	81.56	0.00	-81.56	0.00
01-2-01100-234-001	Technology Retirement	2,400.00	2,295.79	0.00	104.21	4.34
01-2-01100-261-000	Unemployment	2,000.00	0.00	0.00	2,000.00	100.00
01-2-01100-281-000	Insurance Health Benefit	20,000.00	17,144.09	146.00	2,709.91	13.54
01-2-01100-320-001	Sec ESU Contracted Serv	4,000.00	2,275.00	0.00	1,725.00	43.12
01-2-01100-320-002	Elem ESU Contracted Serv	4,000.00	2,005.00	0.00	1,995.00	49.87
01-2-01100-330-001	Sec Staff Development	5,000.00	8,653.82	0.00	-3,653.82	-73.07
01-2-01100-330-002	Elem Staff Development	6,000.00	6,012.22	0.00	-12.22	-0.20
01-2-01100-382-001	Distance Learning	23,000.00	23,000.00	0.00	0.00	0.00
01-2-01100-580-001	Sec Travel Expense	3,200.00	3,329.90	0.00	-129.90	-4.05
01-2-01100-580-002	Elem Travel Expense	3,200.00	1,760.09	0.00	1,439.91	44.99
01-2-01100-610-001	Sec Teaching Supplies	32,700.00	25,923.01	0.00	6,776.99	20.72
01-2-01100-610-002	Elem Teaching Supplies	35,000.00	26,956.13	0.00	8,043.87	22.98
01-2-01100-640-001	Sec Textbooks and	15,000.00	4,641.82	0.00	10,358.18	69.05
01-2-01100-640-002	Elem Textbooks and	25,000.00	7,128.54	0.00	17,871.46	71.48
01-2-01100-650-001	Sec Computer Supplies	12,300.00	5,146.22	0.00	7,153.78	58.16
01-2-01100-650-002	Elem Computer Supplies	9,500.00	2,845.32	0.00	6,654.68	70.04
01-2-01100-733-001	Sec Furn and Equip	10,000.00	8,517.83	0.00	1,482.17	14.82
01-2-01100-733-002	Elem Furn and Equip	5,000.00	4,513.52	0.00	486.48	9.72
01-2-01100-734-001	Sec Computer Hardware	25,000.00	8,739.10	0.00	16,260.90	65.04
01-2-01100-734-002	Elem Computer Hardware	25,000.00	0.00	0.00	25,000.00	100.00

ALL Data

Expense Budget Report

Arranged by:
Account Number

Date Range: YTD thru 07/31/2019

Account	Description	Budget	Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-01125-111-002	Flex-Spending Teachers	2,500.00	1,918.75	0.00	581.25	23.25
01-2-01125-112-002	Flex-Spending Aides	3,500.00	5,486.25	0.00	-1,986.25	-56.75
01-2-01125-221-002	Flex-Sp Soc Sec Teachers	200.00	145.74	0.00	54.26	27.13
01-2-01125-222-002	Flex-Sp Soc Sec Aides	285.00	391.13	0.00	-106.13	-37.23
01-2-01125-231-002	Flex-Sp Retire Teachers	260.00	189.53	0.00	70.47	27.10
01-2-01125-232-002	Flex-Sp Retire Aides	360.00	541.92	0.00	-181.92	-50.53
01-2-01125-610-002	Flex-Spending Supplies	0.00	33.09	0.00	-33.09	0.00
01-2-01150-111-002	LEP Teachers	32,000.00	28,632.28	0.00	3,367.72	10.52
01-2-01150-112-002	LEP Aides	2,300.00	11,432.50	0.00	-9,132.50	-397.06
01-2-01150-221-002	LEP Soc Sec Teachers	2,500.00	2,168.11	0.00	331.89	13.27
01-2-01150-222-002	LEP Soc Sec Aides	165.00	874.58	0.00	-709.58	-430.04
01-2-01150-231-002	LEP Retire Teachers	3,200.00	2,843.08	0.00	356.92	11.15
01-2-01150-232-002	LEP Retire Aides	210.00	1,129.27	0.00	-919.27	-437.74
01-2-01150-580-002	LEP Travel Expense	150.00	0.00	0.00	150.00	100.00
01-2-01150-610-002	LEP Supplies	1,500.00	220.00	0.00	1,280.00	85.33
01-2-01150-890-002	LEP Misc	0.00	0.00	0.00	0.00	0.00
01-2-01160-110-001	Teammates Director	12,000.00	9,864.00	0.00	2,136.00	17.80
01-2-01160-111-001	Sec Poverty Teachers	12,500.00	11,138.45	0.00	1,361.55	10.89
01-2-01160-111-002	Elem Poverty Teachers	12,800.00	11,517.61	0.00	1,282.39	10.01
01-2-01160-112-002	Poverty Aides	0.00	0.00	0.00	0.00	0.00
01-2-01160-220-001	Teammates Soc Sec	975.00	754.52	0.00	220.48	22.61
01-2-01160-221-001	Sec Pov Teachers Soc Sec	925.00	807.29	0.00	117.71	12.72
01-2-01160-221-002	Elem Pov Teachers Soc Sec	985.00	844.69	0.00	140.31	14.24
01-2-01160-222-002	Poverty Soc Sec Aides	0.00	0.00	0.00	0.00	0.00
01-2-01160-231-001	Sec Pov Teachers Retire	1,195.00	1,106.71	0.00	88.29	7.38
01-2-01160-231-002	Elem Pov Teachers Retire	1,300.00	1,139.05	0.00	160.95	12.38
01-2-01160-232-002	Poverty Retire Aides	0.00	0.00	0.00	0.00	0.00
01-2-01160-610-001	Poverty Supplies	650.00	84.30	0.00	565.70	87.03
01-2-01160-733-001	Poverty Furniture	300.00	0.00	0.00	300.00	100.00
01-2-01160-734-001	Poverty Comp Hardware	300.00	0.00	0.00	300.00	100.00
01-2-01190-111-002	Preschool Teachers	64,200.00	58,480.67	0.00	5,719.33	8.90
01-2-01190-112-002	Preschool Aides	29,100.00	29,037.20	0.00	62.80	0.21
01-2-01190-113-002	Preschool Substitutes	300.00	0.00	0.00	300.00	100.00
01-2-01190-132-002	Preschool Aides Overtime	200.00	53.63	0.00	146.37	73.18
01-2-01190-211-002	Presch Teachers Health Ins	16,025.00	14,529.90	0.00	1,495.10	9.32
01-2-01190-212-002	Presch Aides Health Ins	15,900.00	14,506.58	0.00	1,393.42	8.76
01-2-01190-221-002	Preschool Teachers Soc Sec	5,000.00	4,473.75	0.00	526.25	10.52
01-2-01190-222-002	Preschool Aides Soc Sec	2,300.00	2,178.35	0.00	121.65	5.28
01-2-01190-223-002	Preschool Subs Soc Sec	0.00	0.00	0.00	0.00	0.00
01-2-01190-231-002	Preschool Teachers Retire	6,300.00	5,776.63	0.00	523.37	8.30
01-2-01190-232-002	Preschool Aides Retire	2,925.00	2,825.68	0.00	99.32	3.39
01-2-01190-610-002	Preschool Supplies	2,000.00	1,966.79	0.00	33.21	1.66

ALL Data

Expense Budget Report

Arranged by:
Account Number

Date Range: YTD thru 07/31/2019

Account	Description	Budget	Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-01190-773-002	Preschool Furniture	300.00	0.00	0.00	300.00	100.00
01-2-01200-111-001	SPED Sec Teachers	70,864.00	65,543.47	0.00	5,320.53	7.50
01-2-01200-111-002	SPED Elem Teachers	49,100.00	44,999.22	0.00	4,100.78	8.35
01-2-01200-112-001	SPED Sec Aides	41,456.80	27,829.81	0.00	13,626.99	32.87
01-2-01200-112-002	SPED Elem Aides	78,400.00	73,405.88	0.00	4,994.12	6.37
01-2-01200-113-001	SPED Sec Substitutes	500.00	103.20	0.00	396.80	79.36
01-2-01200-113-002	SPED Elem Substitutes	2,000.00	103.20	0.00	1,896.80	94.84
01-2-01200-132-001	SPED Sec Aides Overtime	100.00	0.00	0.00	100.00	100.00
01-2-01200-132-002	SPED Elem Aides Overtime	125.00	3.94	0.00	121.06	96.84
01-2-01200-211-001	SPED Sec Teach Health Ins	21,284.00	19,510.26	0.00	1,773.74	8.33
01-2-01200-211-002	SPED Elem Teach Health Ins	24,000.00	19,510.26	0.00	4,489.74	18.70
01-2-01200-212-001	SPED Sec Aides Health Ins	15,286.00	14,506.58	0.00	779.42	5.09
01-2-01200-212-002	SPED Elem Aides Health Ins	40,200.00	36,266.45	0.00	3,933.55	9.78
01-2-01200-221-001	SPED Sec Teachers Soc Sec	5,422.00	4,955.51	0.00	466.49	8.60
01-2-01200-221-002	SPED Elem Teachers Soc	3,820.00	3,427.64	0.00	392.36	10.27
01-2-01200-222-001	SPED Sec Aides Soc Sec	3,180.00	2,081.39	0.00	1,098.61	34.54
01-2-01200-222-002	SPED Elem Aides Soc Sec	6,150.00	5,513.24	0.00	636.76	10.35
01-2-01200-223-001	SPED Sec Sub Soc Sec	39.00	7.89	0.00	31.11	79.76
01-2-01200-223-002	SPED Elem Sub Soc Sec	80.00	7.89	0.00	72.11	90.13
01-2-01200-231-001	SPED Sec Teachers Retire	7,000.00	6,474.18	0.00	525.82	7.51
01-2-01200-231-002	SPED Elem Teachers Retire	6,000.00	4,432.17	0.00	1,567.83	26.13
01-2-01200-232-001	SPED Sec Aides Retire	4,105.00	2,728.76	0.00	1,376.24	33.52
01-2-01200-232-002	SPED Elem Aides Retire	7,850.00	6,932.40	0.00	917.60	11.68
01-2-01200-332-001	Mileage Paid To Parents	500.00	0.00	0.00	500.00	100.00
01-2-01200-332-002	Mileage Paid To Parents	500.00	0.00	0.00	500.00	100.00
01-2-01200-562-001	Tuition To Other Districts	0.00	0.00	0.00	0.00	0.00
01-2-01200-591-001	Sec SPED Services Purch	0.00	30.00	0.00	-30.00	0.00
01-2-01200-610-001	Sec SPED Supplies	1,000.00	36.24	0.00	963.76	96.37
01-2-01200-610-002	Elem SPED Supplies	1,000.00	3,229.18	0.00	-2,229.18	-222.91
01-2-01200-640-001	Sec SPED Textbooks	0.00	0.00	0.00	0.00	0.00
01-2-01200-640-002	Elem SPED Textbooks	0.00	0.00	0.00	0.00	0.00
01-2-01200-643-001	SPED Sec Software SRS	0.00	429.00	0.00	-429.00	0.00
01-2-01200-643-002	SPED Elem Software SRS	0.00	429.00	0.00	-429.00	0.00
01-2-01200-733-001	Sec SPED Furniture	4,100.00	0.00	0.00	4,100.00	100.00
01-2-01200-733-002	Elem SPED Furniture	1,000.00	0.00	0.00	1,000.00	100.00
01-2-01291-320-002	SPED Indirect Ages 3-5	1,100.00	552.37	0.00	547.63	49.78
01-2-01292-320-002	SPED Indirect Ages 0-2	900.00	331.38	0.00	568.62	63.18
01-2-02110-432-000	Student Attendance	0.00	5,567.50	0.00	-5,567.50	0.00
01-2-02120-111-001	Sec Guidance	46,100.00	41,425.64	0.00	4,674.36	10.13
01-2-02120-111-002	Elem Guidance	61,500.00	56,636.16	0.00	4,863.84	7.90
01-2-02120-211-001	Sec Guidance Health Ins	21,300.00	19,510.26	0.00	1,789.74	8.40
01-2-02120-211-002	Elem Guidance Health Ins	21,300.00	19,510.26	0.00	1,789.74	8.40

ALL Data

Expense Budget Report

Arranged by:
Account Number

Date Range: YTD thru 07/31/2019

Account	Description	Budget	Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-02120-221-001	Sec Guidance Soc Sec	3,700.00	2,758.49	0.00	941.51	25.44
01-2-02120-221-002	Elem Guidance Soc Sec	4,900.00	4,023.95	0.00	876.05	17.87
01-2-02120-231-001	Sec Guidance Retirement	4,392.51	4,063.62	0.00	328.89	7.48
01-2-02120-231-002	Elem Guidance Retirement	6,061.97	5,562.43	0.00	499.54	8.24
01-2-02120-580-001	Sec Guidance Travel	0.00	0.00	0.00	0.00	0.00
01-2-02120-580-002	Elem Guidance Travel	0.00	0.00	0.00	0.00	0.00
01-2-02120-610-001	Sec Guidance Supplies	4,200.00	5,397.30	0.00	-1,197.30	-28.50
01-2-02120-610-002	Elem Guidance Supplies	3,900.00	7,169.95	0.00	-3,269.95	-83.84
01-2-02120-733-001	Sec Guidance Furn & Equip	0.00	0.00	0.00	0.00	0.00
01-2-02120-733-002	Elem Guidance Furn & Equip	0.00	0.00	0.00	0.00	0.00
01-2-02120-890-001	Sec Guidance Misc	0.00	0.00	0.00	0.00	0.00
01-2-02120-890-002	Elem Guidance Misc	0.00	0.00	0.00	0.00	0.00
01-2-02130-116-002	Health Services	12,800.00	11,744.13	0.00	1,055.87	8.24
01-2-02130-226-002	Health Soc Sec	1,000.00	898.42	0.00	101.58	10.15
01-2-02130-236-002	Health Retirement	0.00	0.00	0.00	0.00	0.00
01-2-02130-610-002	Health Supplies	1,200.00	5,223.67	0.00	-4,023.67	-335.30
01-2-02141-320-001	Sec SPED Psych Contract	10,300.00	8,988.00	0.00	1,312.00	12.73
01-2-02141-320-002	Elem SPED Psych Contract	10,300.00	8,988.00	0.00	1,312.00	12.73
01-2-02151-320-001	Sec SPED Speech/Aud	850.00	838.00	0.00	12.00	1.41
01-2-02151-320-002	Elem SPED Speech/Aud	29,000.00	13,588.22	0.00	15,411.78	53.14
01-2-02151-610-002	SPED Supplies On ESU	1,000.00	0.00	0.00	1,000.00	100.00
01-2-02161-320-001	Sec SPED OT Contract Serv	6,832.00	6,831.52	0.00	0.48	0.00
01-2-02161-320-002	Elem SPED OT Contract Serv	7,000.00	6,831.52	0.00	168.48	2.40
01-2-02171-320-001	Sec SPED PT Contract Serv	820.00	816.56	0.00	3.44	0.41
01-2-02171-320-002	Elem SPED PT Contract Serv	850.00	816.53	0.00	33.47	3.93
01-2-02181-320-001	Sec SPED Vision Contract	0.00	0.00	0.00	0.00	0.00
01-2-02181-320-002	Elem SPED Vision Contract	0.00	0.00	0.00	0.00	0.00
01-2-02190-110-001	Activity Bus/Van Drivers	24,700.00	16,445.47	0.00	8,254.53	33.41
01-2-02190-220-001	Activity Bus/Van Soc Sec	1,650.00	1,206.21	0.00	443.79	26.89
01-2-02190-230-001	Activity Bus/Van Retirement	2,075.00	686.11	0.00	1,388.89	66.93
01-2-02190-320-001	Sec SPED Other Contract	49,031.00	45,145.07	0.00	3,885.93	7.92
01-2-02190-320-002	Elem SPED Other Contract	49,031.00	45,145.10	0.00	3,885.90	7.92
01-2-02190-430-001	Van/Car Repairs &	9,200.00	4,419.13	0.00	4,780.87	51.96
01-2-02190-580-001	Activity Drivers Travel	1,500.00	114.02	0.00	1,385.98	92.39
01-2-02190-610-001	Sec Support Services	5,700.00	7,349.09	0.00	-1,649.09	-28.93
01-2-02190-610-002	Elem Support Services	3,200.00	2,898.47	0.00	301.53	9.42
01-2-02190-626-001	Activity Bus/Van/Car Gas	17,000.00	16,027.65	0.00	972.35	5.71
01-2-02220-111-001	Sec Library	0.00	0.00	0.00	0.00	0.00
01-2-02220-111-002	Elem Library	37,000.00	36,390.23	0.00	609.77	1.64
01-2-02220-112-001	Sec Library Aides	18,000.00	18,218.70	0.00	-218.70	-1.21
01-2-02220-132-001	Sec Library Aides Overtime	0.00	10.35	0.00	-10.35	0.00
01-2-02220-211-001	Sec Library Health Ins	0.00	0.00	0.00	0.00	0.00

ALL Data

Expense Budget Report

Arranged by:
Account Number

Date Range: YTD thru 07/31/2019

Account	Description	Budget	Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-02220-211-002	Elem Library Health Ins	7,600.00	6,918.89	0.00	681.11	8.96
01-2-02220-212-001	Sec Library Aides Health Ins	7,913.00	7,253.29	0.00	659.71	8.33
01-2-02220-221-001	Sec Library Soc Sec	0.00	0.00	0.00	0.00	0.00
01-2-02220-221-002	Elem Library Soc Sec	2,800.00	2,757.20	0.00	42.80	1.52
01-2-02220-222-001	Sec Library Aides Soc Sec	1,395.00	1,361.58	0.00	33.42	2.39
01-2-02220-231-001	Sec Library Retirement	0.00	0.00	0.00	0.00	0.00
01-2-02220-231-002	Elem Library Retirement	3,700.00	3,290.38	0.00	409.62	11.07
01-2-02220-232-001	Sec Library Aides Retirement	1,800.00	1,793.89	0.00	6.11	0.33
01-2-02220-610-001	Sec Library Supplies	800.00	570.61	0.00	229.39	28.67
01-2-02220-610-002	Elem Library Supplies	120.00	437.06	0.00	-317.06	-264.21
01-2-02220-640-001	Sec Library Books/Periodicals	6,800.00	5,674.94	0.00	1,125.06	16.54
01-2-02220-640-002	Ele Library Books/Periodicals	2,200.00	839.20	0.00	1,360.80	61.85
01-2-02220-650-002	Elem Library Tech Supplies	3,800.00	1,958.35	0.00	1,841.65	48.46
01-2-02220-733-001	Sec Library Furniture	1,000.00	0.00	0.00	1,000.00	100.00
01-2-02220-733-002	Elem Library Furniture	0.00	0.00	0.00	0.00	0.00
01-2-02230-432-000	Tech Repairs/Support	12,000.00	2,946.63	0.00	9,053.37	75.44
01-2-02250-330-001	Sec Employee Training and	0.00	25.00	0.00	-25.00	0.00
01-2-02250-330-002	Elem Employee Training and	0.00	100.00	0.00	-100.00	0.00
01-2-02310-270-000	Worker's Comp Non-Instruct	7,270.88	7,270.88	0.00	0.00	0.00
01-2-02310-271-000	Worker's Comp Teachers	26,811.74	26,811.74	0.00	0.00	0.00
01-2-02310-272-000	Worker's Comp Aides	11,360.75	11,360.75	0.00	0.00	0.00
01-2-02310-315-000	Audit Services	12,832.00	13,236.30	0.00	-404.30	-3.15
01-2-02310-317-000	Legal Services	15,000.00	9,697.45	0.00	5,302.55	35.35
01-2-02310-520-001	Sec Property/Liability	38,176.58	38,176.58	0.00	0.00	0.00
01-2-02310-520-002	Elem Property/Liability	25,451.05	25,451.05	0.00	0.00	0.00
01-2-02310-540-000	Advertising	7,000.00	7,051.50	0.00	-51.50	-0.73
01-2-02310-580-000	Board Educ Travel Expense	2,000.00	1,641.90	0.00	358.10	17.90
01-2-02310-610-000	Board Educ Supplies	500.00	0.00	0.00	500.00	100.00
01-2-02310-810-000	Board Educ Dues and Fees	9,000.00	8,193.00	0.00	807.00	8.96
01-2-02310-890-000	Board Educ Misc Expense	500.00	131.66	0.00	368.34	73.66
01-2-02320-105-000	Superintendent Salary	136,800.00	124,147.65	0.00	12,652.35	9.24
01-2-02320-110-001	Sec Clerical Staff	43,000.00	40,752.18	0.00	2,247.82	5.22
01-2-02320-130-001	Sec Clerical Staff Overtime	650.00	1,144.28	0.00	-494.28	-76.04
01-2-02320-210-001	Sec Clerical Health Ins	7,913.00	7,253.29	0.00	659.71	8.33
01-2-02320-215-000	Superintendent Health Ins	21,284.00	19,510.26	0.00	1,773.74	8.33
01-2-02320-220-001	Sec Clerical Soc Sec	3,330.00	3,205.09	0.00	124.91	3.75
01-2-02320-225-000	Superintendent Soc Sec	10,328.00	9,194.55	0.00	1,133.45	10.97
01-2-02320-230-001	Sec Clerical Retirement	3,780.00	3,856.94	0.00	-76.94	-2.03
01-2-02320-235-000	Superintendent Retirement	13,600.00	12,242.64	0.00	1,357.36	9.98
01-2-02320-295-000	Superintendent Other Benefits	3,500.00	0.00	0.00	3,500.00	100.00
01-2-02320-580-000	Superintendent Travel	2,900.00	1,881.74	0.00	1,018.26	35.11
01-2-02320-610-000	Superintendent Supplies	700.00	260.11	0.00	439.89	62.84

ALL Data

Expense Budget Report

Arranged by:
Account Number

Date Range: YTD thru 07/31/2019

Account	Description	Budget	Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-02320-733-000	Superintendent Furniture	800.00	195.00	0.00	605.00	75.62
01-2-02320-810-000	Superintendent Dues and	2,800.00	2,799.00	0.00	1.00	0.03
01-2-02320-890-000	Superintendent Misc Expense	500.00	1,116.52	0.00	-616.52	-123.30
01-2-02410-110-001	Sec Clerical Staff	300.00	1,021.95	0.00	-721.95	-240.65
01-2-02410-110-002	Elem Clerical Staff	31,000.00	30,988.60	0.00	11.40	0.03
01-2-02410-111-001	Sec Principal Salary	98,000.00	95,275.73	0.00	2,724.27	2.77
01-2-02410-111-002	Elem Principal Salary	79,000.00	70,327.57	0.00	8,672.43	10.97
01-2-02410-130-002	Elem Clerical Staff Overtime	4,000.00	4,513.75	0.00	-513.75	-12.84
01-2-02410-210-002	Elem Clerical Health Ins	7,913.00	7,253.29	0.00	659.71	8.33
01-2-02410-211-001	Sec Principal Health Ins	21,284.00	19,510.26	0.00	1,773.74	8.33
01-2-02410-211-002	Elem Principal Health Ins	22,500.00	19,510.26	0.00	2,989.74	13.28
01-2-02410-220-001	Sec Clerical Soc Sec	24.00	78.17	0.00	-54.17	-225.70
01-2-02410-220-002	Elem Clerical Soc Sec	2,675.00	2,689.09	0.00	-14.09	-0.52
01-2-02410-221-001	Sec Principal Soc Sec	7,400.00	7,221.35	0.00	178.65	2.41
01-2-02410-221-002	Elem Principal Soc Sec	6,000.00	5,336.07	0.00	663.93	11.06
01-2-02410-230-002	Elem Clerical Retirement	3,400.00	3,415.10	0.00	-15.10	-0.44
01-2-02410-231-001	Sec Principal Retirement	9,575.00	8,704.85	0.00	870.15	9.08
01-2-02410-231-002	Elem Principal Retirement	7,700.00	6,921.31	0.00	778.69	10.11
01-2-02410-580-001	Sec Principal Travel Expense	2,400.00	986.68	0.00	1,413.32	58.88
01-2-02410-580-002	Elem Principal Travel Expense	1,500.00	768.50	0.00	731.50	48.76
01-2-02410-610-001	Sec Principal Supplies	0.00	0.00	0.00	0.00	0.00
01-2-02410-610-002	Elem Principal Supplies	0.00	0.00	0.00	0.00	0.00
01-2-02410-733-001	Sec Principal Furniture	0.00	0.00	0.00	0.00	0.00
01-2-02410-733-002	Elem Principal Furniture	0.00	0.00	0.00	0.00	0.00
01-2-02410-810-001	Sec Principal Dues and Fees	1,600.00	1,671.00	0.00	-71.00	-4.43
01-2-02410-810-002	Elem Principal Dues and Fees	1,400.00	999.00	0.00	401.00	28.64
01-2-02410-890-001	Sec Principal Misc Expense	0.00	0.00	0.00	0.00	0.00
01-2-02410-890-002	Elem Principal Misc Expense	0.00	0.00	0.00	0.00	0.00
01-2-02490-111-001	Activities Director Salary	25,800.00	22,073.31	0.00	3,726.69	14.44
01-2-02490-221-001	Activities Dir Soc Sec	2,000.00	1,681.07	0.00	318.93	15.94
01-2-02490-231-001	Activities Dir Retirement	2,500.00	2,186.15	0.00	313.85	12.55
01-2-02510-110-000	Business Manager Salary	53,000.00	38,350.05	0.00	14,649.95	27.64
01-2-02510-130-000	Business Manager Overtime	7,300.00	10,498.98	0.00	-3,198.98	-43.82
01-2-02510-210-000	Business Manager Health Ins	7,913.00	7,253.29	0.00	659.71	8.33
01-2-02510-220-000	Business Manager Soc Sec	3,900.00	3,736.96	0.00	163.04	4.18
01-2-02510-230-000	Business Manager Retirement	5,100.00	4,820.18	0.00	279.82	5.48
01-2-02510-610-000	Office Supplies	16,000.00	15,530.61	0.00	469.39	2.93
01-2-02510-733-000	Business Manager Furniture	0.00	0.00	0.00	0.00	0.00
01-2-02510-890-000	Business Manager Misc	3,000.00	530.22	0.00	2,469.78	82.32
01-2-02580-432-000	Administrative Tech Support	17,000.00	9,502.00	0.00	7,498.00	44.10
01-2-02610-110-001	Sec Custodial Salary	68,800.00	60,859.71	0.00	7,940.29	11.54
01-2-02610-110-002	Elem Custodial Salary	66,000.00	58,198.01	0.00	7,801.99	11.82

ALL Data

Expense Budget Report

Arranged by:
Account Number

Date Range: YTD thru 07/31/2019

Account	Description	Budget	Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-02610-130-001	Sec Custodial Overtime	12,000.00	9,031.65	0.00	2,968.35	24.73
01-2-02610-130-002	Elem Custodial Overtime	11,400.00	11,456.14	0.00	-56.14	-0.49
01-2-02610-210-001	Sec Health Ins	15,830.00	14,506.58	0.00	1,323.42	8.36
01-2-02610-210-002	Elem Health Ins	7,913.00	7,253.29	0.00	659.71	8.33
01-2-02610-220-001	Sec Soc Sec	6,300.00	5,338.81	0.00	961.19	15.25
01-2-02610-220-002	Elem Soc Sec	5,900.00	5,328.47	0.00	571.53	9.68
01-2-02610-230-001	Sec Retirement	7,200.00	6,395.10	0.00	804.90	11.17
01-2-02610-230-002	Elem Retirement	7,400.00	6,880.31	0.00	519.69	7.02
01-2-02610-410-001	Sec Water, Sewer & Garbage	28,000.00	21,817.40	0.00	6,182.60	22.08
01-2-02610-410-002	Elem Water, Sewer &	12,000.00	8,958.40	0.00	3,041.60	25.34
01-2-02610-442-000	Copier Rental	32,800.00	30,713.25	0.00	2,086.75	6.36
01-2-02610-530-000	Telephone and Internet	14,000.00	12,182.27	0.00	1,817.73	12.98
01-2-02610-531-000	Postage	7,000.00	6,435.53	0.00	564.47	8.06
01-2-02610-610-001	Sec Custodial Supplies	31,050.00	23,187.32	0.00	7,862.68	25.32
01-2-02610-610-002	Elem Custodial Supplies	19,100.00	15,884.78	0.00	3,215.22	16.83
01-2-02610-621-001	Sec Natural Gas	50,000.00	52,155.02	0.00	-2,155.02	-4.31
01-2-02610-621-002	Elem Natural Gas	21,000.00	17,369.94	0.00	3,630.06	17.28
01-2-02610-622-001	Sec Electricity	100,000.00	86,471.46	0.00	13,528.54	13.52
01-2-02610-622-002	Elem & Madrid Electricity	32,000.00	25,027.72	0.00	6,972.28	21.78
01-2-02620-110-000	Plant Maintenance Salary	49,000.00	45,028.40	0.00	3,971.60	8.10
01-2-02620-220-000	Maintenance Soc Sec	3,800.00	3,375.03	0.00	424.97	11.18
01-2-02620-230-000	Maintenance Retirement	4,850.00	4,427.72	0.00	422.28	8.70
01-2-02620-430-000	Contracted Main & Repairs	95,000.00	57,633.26	0.00	37,366.74	39.33
01-2-02620-720-000	Building Improvements	16,000.00	6,748.78	0.00	9,251.22	57.82
01-2-02620-730-001	Sec Capital Purchases	6,500.00	0.00	0.00	6,500.00	100.00
01-2-02620-730-002	Elem Capital Purchases	9,000.00	4,651.35	0.00	4,348.65	48.31
01-2-02620-890-000	Maintenance Misc Expense	6,000.00	290.00	0.00	5,710.00	95.16
01-2-02630-710-000	Land Improvements	34,000.00	3,210.00	0.00	30,790.00	90.55
01-2-02650-732-000	Vehicle Acquisition	40,000.00	8,500.00	0.00	31,500.00	78.75
01-2-02710-110-000	Bus Driver Salary	90,000.00	85,839.75	0.00	4,160.25	4.62
01-2-02710-220-000	Bus Driver Soc Sec	6,500.00	6,479.80	0.00	20.20	0.31
01-2-02710-230-000	Bus Driver Retirement	8,300.00	8,238.74	0.00	61.26	0.73
01-2-02710-430-000	Bus Repairs & Maintenance	52,500.00	37,863.24	0.00	14,636.76	27.87
01-2-02710-626-000	Bus Gasoline	35,000.00	24,134.97	0.00	10,865.03	31.04
01-2-02710-732-000	Bus Acquisition	0.00	0.00	0.00	0.00	0.00
01-2-02710-890-000	Bus Misc Expenses	4,000.00	1,793.23	0.00	2,206.77	55.16
01-2-02712-110-001	SPED Transportation Salary	500.00	0.00	0.00	500.00	100.00
01-2-02712-220-001	SPED Transp Soc Sec	100.00	0.00	0.00	100.00	100.00
01-2-02712-230-001	SPED Transp Retirement	100.00	0.00	0.00	100.00	100.00
01-2-02712-332-001	SPED Transp Mileage To	500.00	0.00	0.00	500.00	100.00
01-2-03535-610-001	High Ability	6,800.00	7,087.06	0.00	-287.06	-4.22
01-2-05000-807-000	Repayment Of Taxes	9,415.00	22,502.37	0.00	-13,087.37	-139.00

ALL Data

Expense Budget Report

Arranged by:
Account Number

Date Range: YTD thru 07/31/2019

Account	Description	Budget	Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-06200-111-002	Title I Teachers Salary	54,000.00	49,640.92	0.00	4,359.08	8.07
01-2-06200-112-002	Title I Aides Salary	14,100.00	10,371.06	0.00	3,728.94	26.44
01-2-06200-132-002	Title I Aides Overtime	0.00	0.00	0.00	0.00	0.00
01-2-06200-211-002	Title I Teachers Health Ins	23,000.00	19,510.26	0.00	3,489.74	15.17
01-2-06200-212-002	Title I Aides Health Ins	7,913.00	7,253.29	0.00	659.71	8.33
01-2-06200-221-002	Title I Teachers Soc Sec	4,150.00	3,797.45	0.00	352.55	8.49
01-2-06200-222-002	Title I Aides Soc Sec	1,080.00	693.42	0.00	386.58	35.79
01-2-06200-231-002	Title I Teachers Retirement	5,350.00	4,893.28	0.00	456.72	8.53
01-2-06200-232-002	Title I Aides Retirement	1,400.00	1,024.41	0.00	375.59	26.82
01-2-06200-610-002	Title I Supplies	600.00	930.14	0.00	-330.14	-55.02
01-2-06210-221-002	Title I Acct Soc Sec	300.00	0.00	0.00	300.00	100.00
01-2-06210-231-002	Title I Acct Retirements	425.00	0.00	0.00	425.00	100.00
01-2-06210-320-002	Title I Acct Contract Serv	7,200.00	238.72	0.00	6,961.28	96.68
01-2-06403-320-000	IDEA Base School Age	0.00	0.00	0.00	0.00	0.00
01-2-06404-320-000	IDEA Base 0-4	35,886.00	35,886.00	0.00	0.00	0.00
01-2-06406-320-000	IDEA Base Preschool	4,500.00	4,372.00	0.00	128.00	2.84
01-2-06410-320-000	IDEA Enrollment/Poverty	50,665.00	54,200.00	0.00	-3,535.00	-6.97
01-2-06412-320-000	IDEA Prop Share Nonpublic	0.00	0.00	0.00	0.00	0.00
01-2-06450-320-000	Medicaid Contract Services	8,125.00	0.00	0.00	8,125.00	100.00
01-2-06992-890-000	REAP Funds	37,000.00	26,535.33	0.00	10,464.67	28.28
01-2-06992-950-000	Special Budget Items	1,479,012.71	0.00	0.00	1,479,012.71	100.00
01-2-08000-912-000	Transfer To Lunch Fund	75,000.00	75,000.00	0.00	0.00	0.00
01-2-08000-913-000	Transfer To Activity Fund	50,000.00	0.00	0.00	50,000.00	100.00
01-9-01100-140-001	Elem Cler/aides Sal	0.00	0.00	0.00	0.00	0.00
01-9-01100-140-002	Sec Aide Sal	0.00	0.00	0.00	0.00	0.00
01-9-01160-140-002	Poverty Aides Salary	0.00	0.00	0.00	0.00	0.00
01-9-01160-210-002	Poverty Instructional Social	0.00	0.00	0.00	0.00	0.00
01-9-01160-220-002	Poverty Instructional	0.00	0.00	0.00	0.00	0.00
01-9-01160-420-001	Poverty Instructional	0.00	0.00	0.00	0.00	0.00
01-9-01200-314-001	Contract Services	0.00	0.00	0.00	0.00	0.00
01-9-01200-450-001	Av Materials	0.00	0.00	0.00	0.00	0.00
01-9-01219-690-002	Misc PT other	0.00	0.00	0.00	0.00	0.00
01-9-01450-410-002	Supplies	0.00	0.00	0.00	0.00	0.00
01-9-01450-420-002	Textbooks	0.00	0.00	0.00	0.00	0.00
01-9-01450-530-002	Furniture & Equip	0.00	0.00	0.00	0.00	0.00
01-9-01450-690-002	Other Misc Expenses	0.00	0.00	0.00	0.00	0.00
01-9-01460-630-002	Dues Fees	0.00	0.00	0.00	0.00	0.00
01-9-01460-670-002	Travel & Expense	0.00	0.00	0.00	0.00	0.00
01-9-01460-690-002	Other Misc Expenses	0.00	0.00	0.00	0.00	0.00
01-9-01470-460-002	Textbooks	0.00	0.00	0.00	0.00	0.00
01-9-01470-670-002	Travel Expense	0.00	0.00	0.00	0.00	0.00
01-9-01470-690-002	Other Misc Expense	0.00	0.00	0.00	0.00	0.00

ALL Data

Expense Budget Report

Arranged by:
Account Number

Date Range: YTD thru 07/31/2019

Account	Description	Budget	Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-9-02222-120-001	Media Subst. Salary	0.00	0.00	0.00	0.00	0.00
01-9-02222-120-002	Substitute Salaries	0.00	0.00	0.00	0.00	0.00
01-9-02222-450-001	Av Materials	0.00	0.00	0.00	0.00	0.00
01-9-02222-450-002	Audio-visual	0.00	0.00	0.00	0.00	0.00
01-9-02222-690-001	Other Misc Expenses	0.00	0.00	0.00	0.00	0.00
01-9-02222-690-002	Other Misc Expenses	0.00	0.00	0.00	0.00	0.00
01-9-02320-110-000	Gen Adm Salary	0.00	0.00	0.00	0.00	0.00
01-9-02510-343-000	Internet	0.00	0.00	0.00	0.00	0.00
01-9-02620-690-000	School Imp & Emerg	0.00	0.00	0.00	0.00	0.00
01-9-02900-100-001	Early Retirement Salary	0.00	0.00	0.00	0.00	0.00
01-9-02900-210-001	Early Retirement Soc Sec	0.00	0.00	0.00	0.00	0.00
01-9-03500-690-001	Ed.innov.grant Elem	0.00	0.00	0.00	0.00	0.00
01-9-04320-230-000	NCLB Insurance	0.00	0.00	0.00	0.00	0.00
01-9-04330-690-000	REAP	0.00	0.00	0.00	0.00	0.00
01-9-04400-110-000	IDEA Part B	0.00	0.00	0.00	0.00	0.00
01-9-04404-110-000	IDEA Salary	0.00	0.00	0.00	0.00	0.00
01-9-04404-210-000	IDEA Social Security	0.00	0.00	0.00	0.00	0.00
01-9-04404-220-000	IDEA Retirement	0.00	0.00	0.00	0.00	0.00
01-9-04404-230-000	IDEA Benefits/Health Ins	0.00	0.00	0.00	0.00	0.00
01-9-04411-000-000	IDEA Part B	0.00	0.00	0.00	0.00	0.00
01-9-04412-210-000	IDEA Nonpublic Soc Sec	0.00	0.00	0.00	0.00	0.00
01-9-04412-220-000	IDEA Nonpublic Retirement	0.00	0.00	0.00	0.00	0.00
01-9-04412-300-000	IDEA Nonpublic Contract	0.00	0.00	0.00	0.00	0.00
01-9-04590-110-000	ARRA Instruction Program	0.00	0.00	0.00	0.00	0.00
01-9-04590-210-000	ARRA Instruction Program	0.00	0.00	0.00	0.00	0.00
01-9-04590-220-000	ARRA Retirement	0.00	0.00	0.00	0.00	0.00
01-9-04590-230-000	ARRA Health Ins	0.00	0.00	0.00	0.00	0.00
01-9-04610-000-000	Stimulus IDEA Part B	0.00	0.00	0.00	0.00	0.00
01-9-04610-110-000	Stimulus IDEA Salary	0.00	0.00	0.00	0.00	0.00
01-9-04610-210-000	Stimulus IDEA Social Security	0.00	0.00	0.00	0.00	0.00
01-9-04610-220-000	Stimulus IDEA Retirement	0.00	0.00	0.00	0.00	0.00
01-9-04610-510-000	Site Improvements	0.00	0.00	0.00	0.00	0.00
01-9-04610-530-000	Stimulus Capital Outlay	0.00	0.00	0.00	0.00	0.00
01-9-04630-000-000	IDEA Early Childhood	0.00	0.00	0.00	0.00	0.00
01-9-04810-000-000	Stimulus Title I purchase	0.00	0.00	0.00	0.00	0.00
01-9-04810-140-000	Stimulus Title I Salary	0.00	0.00	0.00	0.00	0.00
01-9-04810-210-000	Stimulus Title I Social Security	0.00	0.00	0.00	0.00	0.00
01-9-04810-220-000	Stimulus Title I Retirement	0.00	0.00	0.00	0.00	0.00
01-9-04810-410-000	Stimulus-supplies	0.00	0.00	0.00	0.00	0.00
01-9-08000-759-000	Transfer Othr Funds	0.00	0.00	0.00	0.00	0.00
01-9-09000-759-000	Blue Cross Ins Received	0.00	0.00	0.00	0.00	0.00

ALL Data

Expense Budget Report

Arranged by:
Account Number

Date Range: YTD thru 07/31/2019

Account	Description	Budget	Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
	01 Current Year Account Totals:	<u>8,335,665.71</u>	<u>5,965,056.85</u>	<u>146.00</u>	<u>2,370,462.86</u>	<u>28.43</u>
	01 FUND Totals:	<u>8,335,665.71</u>	<u>5,965,056.85</u>	<u>146.00</u>	<u>2,370,462.86</u>	<u>28.43</u>

ALL Data

Expense Budget Report

Arranged by:
Account Number

Date Range: YTD thru 07/31/2019

Account	Description	Budget	Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
02	DEPRECIATION FUND					
02-2-02900-430-000	Contracted Main & Repairs	39,221.00	23,632.90	0.00	15,588.10	39.74
02-2-02900-732-000	Vehicle Acquisition	15,000.00	15,000.00	0.00	0.00	0.00
	02 Current Year Account Totals:	54,221.00	38,632.90	0.00	15,588.10	28.74
	02 FUND Totals:	54,221.00	38,632.90	0.00	15,588.10	28.74

ALL Data

Expense Budget Report

Arranged by:
Account Number

Date Range: YTD thru 07/31/2019

Account	Description	Budget	Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
03	EMPLOYEE BENEFIT FUND					
03-2-08000-911-000	Transfer to General Fund	21,947.00	0.00	0.00	21,947.00	100.00
03-9-08000-110-000	Employee Benefit	0.00	0.00	0.00	0.00	0.00
03-9-08000-210-000	Employee Benefit Social	0.00	0.00	0.00	0.00	0.00
03-9-08000-500-000	Voluntary Separation Payment	0.00	0.00	0.00	0.00	0.00
	03 Current Year Account Totals:	21,947.00	0.00	0.00	21,947.00	100.00
	03 FUND Totals:	21,947.00	0.00	0.00	21,947.00	100.00

ALL Data

Expense Budget Report

Arranged by:
Account Number

Date Range: YTD thru 07/31/2019

Account	Description	Budget	Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
06	CAFETERIA FUND					
06-2-03100-110-001	Sec Kitchen Staff	44,000.00	40,086.69	0.00	3,913.31	8.89
06-2-03100-110-002	Elem Kitchen Staff	47,408.00	48,301.84	0.00	-893.84	-1.88
06-2-03100-130-001	Sec Kitchen Staff Overtime	3,000.00	3,987.76	0.00	-987.76	-32.92
06-2-03100-130-002	Elem Kitchen Staff Overtime	0.00	68.92	0.00	-68.92	0.00
06-2-03100-210-001	Sec Kitchen Staff Health Ins	15,830.00	15,825.36	0.00	4.64	0.02
06-2-03100-210-002	Elem Kitchen Staff Health Ins	23,800.00	19,781.70	0.00	4,018.30	16.88
06-2-03100-220-001	Sec Kitchen Staff Soc Sec	3,450.00	3,040.59	0.00	409.41	11.86
06-2-03100-220-002	Elem Kitchen Staff Soc Sec	3,500.00	3,417.14	0.00	82.86	2.36
06-2-03100-230-001	Sec Kitchen Staff Retirement	4,200.00	4,300.11	0.00	-100.11	-2.38
06-2-03100-230-002	Elem Kitchen Staff Retirement	4,500.00	4,182.30	0.00	317.70	7.06
06-2-03100-630-001	Sec Food Expense	56,312.00	59,435.56	0.00	-3,123.56	-5.54
06-2-03100-630-002	Elem Food Expense	80,000.00	54,444.04	0.00	25,555.96	31.94
06-2-03100-890-001	Sec Food Service Misc	2,000.00	2,036.73	0.00	-36.73	-1.83
06-2-03100-890-002	Elem Food Service Misc	2,000.00	5,718.99	0.00	-3,718.99	-185.94
06-2-08000-911-000	Fund Transfer to General	0.00	0.00	0.00	0.00	0.00
06-9-05000-110-000	Payroll	0.00	0.00	0.00	0.00	0.00
06 Current Year Account Totals:		290,000.00	264,627.73	0.00	25,372.27	8.74
06 FUND Totals:		290,000.00	264,627.73	0.00	25,372.27	8.74

ALL Data

Expense Budget Report

Arranged by:
Account Number

Date Range: YTD thru 07/31/2019

Account	Description	Budget	Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
08	BUILDING FUND					
08-2-02515-710-000	Land And Land Improvements	0.00	0.00	0.00	0.00	0.00
08-2-02515-720-000	Building Improvements	210,000.00	136,796.39	0.00	73,203.61	34.85
08-2-05000-831-000	Note Principal Repayment	0.00	0.00	0.00	0.00	0.00
08-2-05000-832-000	Note Interest Repayment	0.00	0.00	0.00	0.00	0.00
08-2-05000-890-000	Fees For Services	0.00	0.00	0.00	0.00	0.00
08-2-08000-911-000	Transfer to General Fund	0.00	5,152.03	0.00	-5,152.03	0.00
08-9-02620-317-000	Legal Services	0.00	0.00	0.00	0.00	0.00
08 Current Year Account Totals:		<u>210,000.00</u>	<u>141,948.42</u>	<u>0.00</u>	<u>68,051.58</u>	<u>32.40</u>
08	FUND Totals:	<u>210,000.00</u>	<u>141,948.42</u>	<u>0.00</u>	<u>68,051.58</u>	<u>32.40</u>
	Report Totals:	<u>8,911,833.71</u>	<u>6,410,265.90</u>	<u>146.00</u>	<u>2,501,421.81</u>	<u>28.06</u>

Payroll Expense Summary

ALL Data

Arranged by:
Account Number

Fund	Account Number	Account Description	Earning	Withholding	Employer
FUND: 01					
	01-2-01100-111-001	Sec Teachers Salary	100,550.26		
	01-2-01100-111-002	Elem Teachers Salary	74,080.43		
	01-2-01100-114-001	Technology Staff	1,892.01		
	01-2-01100-211-001	Sec Health Insurance			19,503.10
	01-2-01100-211-002	Elem Health Insurance			24,210.03
	01-2-01100-220-001	Sec Soc Sec Non Instruct			36.50
	01-2-01100-221-001	Sec Soc Sec			7,594.60
	01-2-01100-221-002	Elem Soc Sec			5,492.68
	01-2-01100-224-001	Technology Soc Sec			137.51
	01-2-01100-230-001	Sec Retirement Non Instruct			49.39
	01-2-01100-231-001	Sec Retirement			9,913.82
	01-2-01100-231-002	Elem Retirement			7,317.52
	01-2-01100-234-001	Technology Retirement			186.89
	01-2-01100-320-001	Sec ESU Contracted Serv	500.00		
	01-2-01125-111-002	Flex-Spending Teachers	1,918.75		
	01-2-01125-112-002	Flex-Spending Aides	1,878.75		
	01-2-01125-221-002	Flex-Sp Soc Sec Teachers			145.74
	01-2-01125-222-002	Flex-Sp Soc Sec Aides			143.72
	01-2-01125-231-002	Flex-Sp Retire Teachers			189.53
	01-2-01125-232-002	Flex-Sp Retire Aides			185.58
	01-2-01150-111-002	LEP Teachers	2,602.94		
	01-2-01150-221-002	LEP Soc Sec Teachers			196.03
	01-2-01150-231-002	LEP Retire Teachers			257.12
	01-2-01160-110-001	Teammates Director	756.00		
	01-2-01160-111-001	Sec Poverty Teachers	1,012.58		
	01-2-01160-111-002	Elem Poverty Teachers	1,047.06		
	01-2-01160-220-001	Teammates Soc Sec			57.83
	01-2-01160-221-001	Sec Pov Teachers Soc Sec			72.93
	01-2-01160-221-002	Elem Pov Teachers Soc Sec			76.69
	01-2-01160-231-001	Sec Pov Teachers Retire			100.02
	01-2-01160-231-002	Elem Pov Teachers Retire			103.43
	01-2-01190-111-002	Preschool Teachers	5,217.34		
	01-2-01190-211-002	Presch Teachers Health Ins			1,320.90
	01-2-01190-212-002	Presch Aides Health Ins			1,318.78
	01-2-01190-221-002	Preschool Teachers Soc Sec			399.13
	01-2-01190-231-002	Preschool Teachers Retire			515.36
	01-2-01200-111-001	SPED Sec Teachers	5,905.34		
	01-2-01200-111-002	SPED Elem Teachers	4,070.67		
	01-2-01200-211-001	SPED Sec Teach Health Ins			1,773.66
	01-2-01200-211-002	SPED Elem Teach Health Ins			1,773.66
	01-2-01200-212-001	SPED Sec Aides Health Ins			1,318.78
	01-2-01200-212-002	SPED Elem Aides Health Ins			3,296.95
	01-2-01200-221-001	SPED Sec Teachers Soc Sec			446.44
	01-2-01200-221-002	SPED Elem Teachers Soc Sec			310.06
	01-2-01200-231-001	SPED Sec Teachers Retire			583.32
	01-2-01200-231-002	SPED Elem Teachers Retire			402.09
	01-2-02120-111-001	Sec Guidance	3,686.23		
	01-2-02120-111-002	Elem Guidance	5,108.40		
	01-2-02120-211-001	Sec Guidance Health Ins			1,773.66
	01-2-02120-211-002	Elem Guidance Health Ins			1,773.66
	01-2-02120-221-001	Sec Guidance Soc Sec			245.15

Payroll Expense Summary

ALL Data

Arranged by:
Account Number

Fund	Account Number	Account Description	Earning	Withholding	Employer
	01-2-02120-221-002	Elem Guidance Soc Sec			362.83
	01-2-02120-231-001	Sec Guidance Retirement			364.12
	01-2-02120-231-002	Elem Guidance Retirement			504.59
	01-2-02190-110-001	Activity Bus/Van Drivers	131.40		
	01-2-02190-220-001	Activity Bus/Van Soc Sec			10.04
	01-2-02190-230-001	Activity Bus/Van Retirement			12.98
	01-2-02220-111-002	Elem Library	3,015.74		
	01-2-02220-112-001	Sec Library Aides	338.10		
	01-2-02220-211-002	Elem Library Health Ins			628.99
	01-2-02220-212-001	Sec Library Aides Health Ins			659.39
	01-2-02220-221-002	Elem Library Soc Sec			228.28
	01-2-02220-222-001	Sec Library Aides Soc Sec			25.86
	01-2-02220-231-002	Elem Library Retirement			297.89
	01-2-02220-232-001	Sec Library Aides Retirement			33.40
	01-2-02320-105-000	Superintendent Salary	11,441.25		
	01-2-02320-110-001	Sec Clerical Staff	1,760.65		
	01-2-02320-210-001	Sec Clerical Health Ins			659.39
	01-2-02320-215-000	Superintendent Health Ins			1,773.66
	01-2-02320-220-001	Sec Clerical Soc Sec			134.69
	01-2-02320-225-000	Superintendent Soc Sec			859.34
	01-2-02320-230-001	Sec Clerical Retirement			162.06
	01-2-02320-235-000	Superintendent Retirement			1,130.14
	01-2-02410-110-002	Elem Clerical Staff	2,050.00		
	01-2-02410-111-001	Sec Principal Salary	8,011.33		
	01-2-02410-111-002	Elem Principal Salary	6,369.95		
	01-2-02410-210-002	Elem Clerical Health Ins			659.39
	01-2-02410-211-001	Sec Principal Health Ins			1,773.66
	01-2-02410-211-002	Elem Principal Health Ins			1,773.66
	01-2-02410-220-002	Elem Clerical Soc Sec			156.83
	01-2-02410-221-001	Sec Principal Soc Sec			607.03
	01-2-02410-221-002	Elem Principal Soc Sec			483.30
	01-2-02410-230-002	Elem Clerical Retirement			202.49
	01-2-02410-231-001	Sec Principal Retirement			791.35
	01-2-02410-231-002	Elem Principal Retirement			629.21
	01-2-02490-111-001	Activities Director Salary	2,006.67		
	01-2-02490-221-001	Activities Dir Soc Sec			152.43
	01-2-02490-231-001	Activities Dir Retirement			198.22
	01-2-02510-110-000	Business Manager Salary	3,181.50		
	01-2-02510-130-000	Business Manager Overtime	575.70		
	01-2-02510-210-000	Business Manager Health Ins			659.39
	01-2-02510-220-000	Business Manager Soc Sec			287.43
	01-2-02510-230-000	Business Manager Retirement			371.13
	01-2-02610-110-001	Sec Custodial Salary	6,294.49		
	01-2-02610-110-002	Elem Custodial Salary	4,880.00		
	01-2-02610-130-001	Sec Custodial Overtime	606.47		
	01-2-02610-130-002	Elem Custodial Overtime	438.61		
	01-2-02610-210-001	Sec Health Ins			1,318.78
	01-2-02610-210-002	Elem Health Ins			659.39
	01-2-02610-220-001	Sec Soc Sec			527.91
	01-2-02610-220-002	Elem Soc Sec			406.87
	01-2-02610-230-001	Sec Retirement			516.65
	01-2-02610-230-002	Elem Retirement			525.36

Payroll Expense Summary

ALL Data

Arranged by:
Account Number

Fund	Account Number	Account Description	Earning	Withholding	Employer
	01-2-02620-110-000	Plant Maintenance Salary	4,075.00		
	01-2-02620-220-000	Maintenance Soc Sec			305.30
	01-2-02620-230-000	Maintenance Retirement			402.52
	01-2-06200-111-002	Title I Teachers Salary	4,472.00		
	01-2-06200-211-002	Title I Teachers Health Ins			1,773.66
	01-2-06200-212-002	Title I Aides Health Ins			659.39
	01-2-06200-221-002	Title I Teachers Soc Sec			342.10
	01-2-06200-231-002	Title I Teachers Retirement			441.74
	01-931	Payable Account		-83,780.44	
FUND 01 Totals:			269,875.62	-83,780.44	117,695.10
FUND: 06					
	06-2-03100-110-001	Sec Kitchen Staff	1,053.14		
	06-2-03100-110-002	Elem Kitchen Staff	420.68		
	06-2-03100-210-001	Sec Kitchen Staff Health Ins			1,978.17
	06-2-03100-210-002	Elem Kitchen Staff Health Ins			1,318.78
	06-2-03100-220-001	Sec Kitchen Staff Soc Sec			80.56
	06-2-03100-220-002	Elem Kitchen Staff Soc Sec			32.18
	06-2-03100-230-001	Sec Kitchen Staff Retirement			104.02
	06-2-03100-230-002	Elem Kitchen Staff Retirement			41.55
	06-931	Payable Account		-258.73	
FUND 06 Totals:			1,473.82	-258.73	3,555.26
Report Totals:			271,349.44	-84,039.17	121,250.36

Preliminary Check Register

Check Date Invoice	DD	Check Number Invoice Date	Vendor ID PO Number	Vendor Name Description	Manual Check Number	Amount
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Checks Available to Print

01 - GENERAL

07152019		07/10/2019	FRENCHMAN	Frenchman Valley Co-op chemical, gas		428.09
					Check Total	428.09
					Vendor Total	428.09
20213&20214		07/10/2019	ACE	Ace Hardware mainten sup		89.95
					Check Total	89.95
					Vendor Total	89.95
07152019		07/10/2019	ADAMLUMB	Adams Lumber lumber, paint		177.75
					Check Total	177.75
					Vendor Total	177.75
2AFLAC12.308		07/11/2019	AFLAC12	American Family Life July 2019 Payroll		1,690.07
2AMFA.308		07/11/2019		July 2019 Payroll		315.34
					Check Total	2,005.41
					Vendor Total	2,005.41
07152019		07/10/2019	AMAZON	Amazon books, classroom supplies		3,667.42
					Check Total	3,667.42
					Vendor Total	3,667.42
11071		07/10/2019	AMPLIFY	Amplify Dibels Testing		3,991.95
					Check Total	3,991.95
					Vendor Total	3,991.95
7/19-1		07/10/2019	BHE4317	Black Hills Energy gas		180.12
					Check Total	180.12
					Vendor Total	180.12
7/19-4		07/10/2019	BHE4318	Black Hills Energy gas		905.78
					Check Total	905.78
					Vendor Total	905.78
7/19-3		07/10/2019	BHE4319	Black Hills Energy gas		131.16
					Check Total	131.16

Preliminary Check Register

Check Date Invoice	DD	Check Number Invoice Date	Vendor ID PO Number	Vendor Name Description	Manual Check Number	Amount
					Vendor Total	131.16
7/19-2		07/10/2019	BHE4479	Black Hills Energy gas		99.20
					Check Total	99.20
					Vendor Total	99.20
7/19-5		07/10/2019	BHE5611	Black Hills Energy gas		131.89
					Check Total	131.89
					Vendor Total	131.89
7/19-6		07/10/2019	BHE9834	Black Hills Energy gas		78.25
					Check Total	78.25
					Vendor Total	78.25
7/19-7		07/10/2019	BHE9835	Black Hills Energy gas		796.26
					Check Total	796.26
					Vendor Total	796.26
07152019		07/10/2019	BLUECR01	Blue Cross/Blue Shield 10 mon emee prem		1,337.41
3DENTAL.308		07/11/2019		July 2019 Payroll		5,818.47
3HEAL.308		07/11/2019		July 2019 Payroll		65,243.46
					Check Total	72,399.34
					Vendor Total	72,399.34
661556		07/10/2019	BMIEDUC	BMI Educational Services Inc classroom supplies		572.36
					Check Total	572.36
					Vendor Total	572.36
109		07/10/2019	CHAMBRI	Brian Chamness repair floor damage		360.00
					Check Total	360.00
					Vendor Total	360.00
7/19 ES		07/10/2019	CITYOFGR	City Of Grant ES electricity & utilities		2,319.88
7/19 HS		07/10/2019		HS electricity & utilities		8,791.85
					Check Total	11,111.73
					Vendor Total	11,111.73
07152019		07/10/2019	COUNTRY SU	Country Supply paint, wood		533.13

Preliminary Check Register

Check Date Invoice	DD Invoice Date	Check Number Invoice Date	Vendor ID PO Number	Vendor Name Description	Manual Check Number	Amount
					Check Total	533.13
					Vendor Total	533.13
			EAKES	Eakes Office Solutions		
07152019	07/10/2019			07/10/2019 maintenance & office supplies		335.45
					Check Total	335.45
					Vendor Total	335.45
			EFTPS	EFTPS Payroll Deposit		
2FICA.308	07/11/2019			07/11/2019 July 2019 Payroll		16,407.92
2FICM.308	07/11/2019			07/11/2019 July 2019 Payroll		3,837.33
2USIT.308	07/11/2019			07/11/2019 July 2019 Payroll		20,489.77
3FICA.308	07/11/2019			07/11/2019 July 2019 Payroll		16,407.92
3FICM.308	07/11/2019			07/11/2019 July 2019 Payroll		3,837.33
					Check Total	60,980.27
					Vendor Total	60,980.27
			ESU16	ESU #16		
338	07/10/2019			07/10/2019 workshop		20.00
339	07/10/2019			07/10/2019 SRS fees		858.00
340	07/10/2019			07/10/2019 workshop		125.00
341	07/10/2019			07/10/2019 workshop		120.00
342	07/10/2019			07/10/2019 workshop		225.00
					Check Total	1,348.00
					Vendor Total	1,348.00
			ESUCOOR	ESU Coordinating Council		
1132	07/10/2019			07/10/2019 world book power pack		240.13
					Check Total	240.13
					Vendor Total	240.13
			FRIESEN	Friesen Welding & Repair		
5137	07/10/2019			07/10/2019 welding repairs and parts		122.31
					Check Total	122.31
					Vendor Total	122.31
			GENERGEN	Generation Genius		
GG006473	07/10/2019			07/10/2019 classroom supplies		95.00
					Check Total	95.00
					Vendor Total	95.00
			GOFFSERV	Goff Services		
119	07/10/2019			07/10/2019 repair		185.49
					Check Total	185.49
					Vendor Total	185.49
			GRANTORA	Grant Rotary Club		

Preliminary Check Register

Check Date Invoice	DD	Check Number Invoice Date	Vendor ID PO Number	Vendor Name Description	Manual Check Number	Amount
07152019		07/10/2019		dues		250.00
					Check Total	250.00
					Vendor Total	250.00
07152019		07/10/2019	GRANTRIB	Grant Tribune/Johnson Publications legal proceedings, ads		141.30
					Check Total	141.30
					Vendor Total	141.30
07152019		07/10/2019	GREAPL02	Great Plains Communications telephone		953.69
					Check Total	953.69
					Vendor Total	953.69
7005 7/19		07/10/2019	HATCSUPE	Hatch's Super Foods sum school supplies		33.09
					Check Total	33.09
					Vendor Total	33.09
07152019		07/10/2019	HOMETOWNL	Hometown Leasing copier leasing		738.00
					Check Total	738.00
					Vendor Total	738.00
950470		07/10/2019	IDEALLIN	Ideal Linen Supply mops, mats		205.15
					Check Total	205.15
					Vendor Total	205.15
07152019		07/10/2019	IN & OUT	In & Out fuel		504.79
					Check Total	504.79
					Vendor Total	504.79
6439		07/10/2019	KSBSCHOOL	KSB School Law legal services		63.00
					Check Total	63.00
					Vendor Total	63.00
2LEGALSH.308		07/11/2019	LEGALSHIEL	LegalShield July 2019 Payroll		135.60
					Check Total	135.60
					Vendor Total	135.60
679334		07/10/2019	MACGILL	William V Macgill & Co health supplies		711.44
					Check Total	711.44

Preliminary Check Register

Check Date Invoice	DD	Check Number Invoice Date	Vendor ID PO Number	Vendor Name Description	Manual Check Number	Amount
					Vendor Total	711.44
			MGTRUST	MG Trust Company		
2MG403B.308		07/11/2019		July 2019 Payroll		500.00
2MG403ROTH.308		07/11/2019		July 2019 Payroll		1,175.00
					Check Total	1,675.00
					Vendor Total	1,675.00
			NAPAAUTO	Imperial NAPA		
07152019		07/10/2019		supplies		35.56
					Check Total	35.56
					Vendor Total	35.56
			NASB	Nebraska Association of School Boards		
3900-X8R1K2		07/10/2019		School Law reg		155.00
					Check Total	155.00
					Vendor Total	155.00
			NCSA	NCSA		
60212		07/10/2019		NCE reg & meals		850.00
					Check Total	850.00
					Vendor Total	850.00
			NEBRDEPT	Nebraska Depart. Of Revenue		
2NEIT.308		07/11/2019		July 2019 Payroll		9,150.35
					Check Total	9,150.35
					Vendor Total	9,150.35
			NEBRRETI	Nebraska Retirement System		
2NTRT.308		07/11/2019		July 2019 Payroll		26,126.63
3NTRT.308		07/11/2019		July 2019 Payroll		26,387.92
					Check Total	52,514.55
					Vendor Total	52,514.55
			NEBRSAFE	Nebraska Safety & Fire Equip.		
07152019		07/10/2019		annual inspections & repairs		2,592.00
					Check Total	2,592.00
					Vendor Total	2,592.00
			NOVUAUTO	Novus Auto Glass		
6080620		07/10/2019		bus windshield repair		1,154.68
					Check Total	1,154.68
					Vendor Total	1,154.68
			NPPD	Nebraska Public Power District		
07152019		07/10/2019		Elsie electricity		34.21

Preliminary Check Register

Check Date Invoice	DD	Check Number Invoice Date	Vendor ID PO Number	Vendor Name Description	Manual Check Number	Amount
					Check Total	34.21
					Vendor Total	34.21
2019-20 Member		07/10/2019	NRCSA	Nebraska Rural Community Schools Association		
				dues		850.00
					Check Total	850.00
					Vendor Total	850.00
07152019		07/10/2019	PCSTRANS	PCS Transaction Cash		
				fuel, DL telephone		430.07
					Check Total	430.07
					Vendor Total	430.07
3609512		07/10/2019	PEPPER	J. W. Pepper & Son, Inc		
				music		43.93
					Check Total	43.93
					Vendor Total	43.93
07152019		07/10/2019	PERKCOHE	Perkins Co. Health Services		
				drug screen		75.00
					Check Total	75.00
					Vendor Total	75.00
07152019		07/10/2019	PINNVISA	Pinnacle Bank		
				meals, fuel, postage		326.83
					Check Total	326.83
					Vendor Total	326.83
07152019		07/10/2019	PITNEY	Pitney Bowes		
				postage machine rental		30.00
					Check Total	30.00
					Vendor Total	30.00
28392		07/10/2019	PRIORS	Prior's		
				Fabric for entry board		91.20
					Check Total	91.20
					Vendor Total	91.20
6460		07/10/2019	REESMECH	Reese Mechanical		
				AC repair		160.00
					Check Total	160.00
					Vendor Total	160.00
07152019		07/10/2019	ROSSAUTO	Ross Family Auto Parts		
				supplies		176.80
					Check Total	176.80

Preliminary Check Register

Check Date Invoice	DD	Check Number Invoice Date	Vendor ID PO Number	Vendor Name Description	Manual Check Number	Amount
					Vendor Total	176.80
20694		07/10/2019	SCHOOLO	Schoology classroom supplies		3,575.00
					Check Total	3,575.00
					Vendor Total	3,575.00
			SCHOSP02	School Specialty Inc.		
208122911634		07/10/2019		classroom supplies		120.01
208122919065		07/10/2019		classroom supplies		145.54
208123073080		07/10/2019		classroom supplies		31.84
308103308975		07/10/2019		classroom supplies		701.36
308103317171		07/10/2019		classroom supplies		190.76
					Check Total	1,189.51
					Vendor Total	1,189.51
			SOUPLAEX	South Platte Excavating		
1715		07/10/2019		fill dirt		1,040.00
					Check Total	1,040.00
					Vendor Total	1,040.00
			STRUCKMAN	Jeremy Struckman		
07152019		07/10/2019		reimb for office supplies		47.51
					Check Total	47.51
					Vendor Total	47.51
			T & T MAR	Principal Life Group		
2LTD.308		07/11/2019		July 2019 Payroll		411.71
					Check Total	411.71
					Vendor Total	411.71
			TAESE/USU	TAESE/USU		
NEMTSS2_76		07/10/2019		MTSS Conf. registration		875.00
					Check Total	875.00
					Vendor Total	875.00
			TEACHSTRAT	TeachingStrategies		
354725		07/10/2019		Preschool assessment		478.00
					Check Total	478.00
					Vendor Total	478.00
			TRIARCO	Triarco		
430969		07/10/2019		classroom supplies		125.42
					Check Total	125.42
					Vendor Total	125.42
			VIAERO	Viaero		
07152019		07/10/2019		cell phones		116.12

Preliminary Check Register

Check Date Invoice	DD Invoice Date	Check Number Invoice Date	Vendor ID PO Number	Vendor Name Description	Manual Check Number	Amount
					Check Total	116.12
					Vendor Total	116.12
2VSPVISION.308	07/11/2019		VISIONSP	Vision Service Plan (CT) July 2019 Payroll		347.72
					Check Total	347.72
					Vendor Total	347.72
2CAFE.308	07/11/2019		WAGWORKS	WageWorks, Inc. July 2019 Payroll		1,739.00
2DCARE.308	07/11/2019			July 2019 Payroll		1,454.00
					Check Total	3,193.00
					Vendor Total	3,193.00
07152019	07/10/2019		WWADMINFEE	WageWorks admin fee		194.00
					Check Total	194.00
					Vendor Total	194.00
01 - GENERAL Totals:						246,640.67
06 - CAFETERIA FUND						
3DENTAL.308	07/11/2019		BLUECR01	Blue Cross/Blue Shield July 2019 Payroll		257.30
3HEAL.308	07/11/2019			July 2019 Payroll		3,039.65
					Check Total	3,296.95
					Vendor Total	3,296.95
2FICA.308	07/11/2019		EFTPS	EFTPS Payroll Deposit July 2019 Payroll		91.37
2FICM.308	07/11/2019			July 2019 Payroll		21.37
3FICA.308	07/11/2019			July 2019 Payroll		91.37
3FICM.308	07/11/2019			July 2019 Payroll		21.37
					Check Total	225.48
					Vendor Total	225.48
72621 & 72655	07/10/2019		HOLIDKEARN	Holiday Inn Keaney Nut Cong motel		599.70
					Check Total	599.70
					Vendor Total	599.70
2NEIT.308	07/11/2019		NEBRDEPT	Nebraska Depart. Of Revenue July 2019 Payroll		1.85
					Check Total	1.85
					Vendor Total	1.85
2NTRT.308	07/11/2019		NEBRRETI	Nebraska Retirement System July 2019 Payroll		144.14

ALL Data
 Fiscal Year 2019

Preliminary Check Register

Arranged by:
 Vendor ID

Check Date Invoice	DD	Check Number Invoice Date	Vendor ID PO Number	Vendor Name Description	Manual Check Number	Amount
3NTRT.308		07/11/2019		July 2019 Payroll		145.57
					Check Total	289.71
					Vendor Total	289.71
			PCSTRANS	PCS Transaction Cash		
07152019		07/10/2019		fuel, DL telephone		39.00
					Check Total	39.00
					Vendor Total	39.00
					06 - CAFETERIA FUND Totals:	4,452.69
					Total of Checks Available to Print:	251,093.36
					Report Total:	251,093.36

Receipt Journal

Receipt Number	Receipt Date	Description	Received From	Total	Sales Tax	Amount Less Tax
Line	Activity	Name		Amount		
Journal Number: 275			Posted: 07/01/2019 10:33:29 AM			
			June 2019			
000000	06/03/2019	plants	Patrons			
1		3005 FFA		19.00	0.00	19.00
			Receipt Totals:	19.00	0.00	19.00
000000	06/03/2019	garage sale	Patron			
1		6025 Always for Kids		2.00	0.00	2.00
			Receipt Totals:	2.00	0.00	2.00
000000	06/26/2019	fireworks	Patrons			
1		3001 Cheerleaders-HS		194.57	0.00	194.57
			Receipt Totals:	194.57	0.00	194.57
000000	06/27/2019	fireworks	Patrons			
1		3001 Cheerleaders-HS		140.13	0.00	140.13
			Receipt Totals:	140.13	0.00	140.13
000000	06/28/2019	fireworks	Patrons			
1		3001 Cheerleaders-HS		447.65	0.00	447.65
			Receipt Totals:	447.65	0.00	447.65
000000	06/10/2019	garage sale	Patrons			
1		6025 Always for Kids		1228.63	0.00	1228.63
			Receipt Totals:	1228.63	0.00	1228.63
000000	06/13/2019	plant sales	Patrons			
1		3005 FFA		100.00	0.00	100.00
			Receipt Totals:	100.00	0.00	100.00
000000	06/25/2019	telephone books delivered	Keystone			
1		3005 FFA		405.00	0.00	405.00
			Receipt Totals:	405.00	0.00	405.00
000000	06/30/2019	interest	Adams Bank & Trust			
1		6090 Interest Earned		129.82	0.00	129.82
			Receipt Totals:	129.82	0.00	129.82
Journal Totals:				2666.80	0.00	2666.80

ALL Data

Revenue Budget Report

Arranged by:
Account Number

Date Range: YTD thru 07/31/2019

Account	Description	Budget	Receipts	Revenue Balance	Percent Remaining
01	GENERAL				
01-1-01100-000-000	Taxes	5,266,800.00	4,231,300.41	1,035,499.59	19.66
01-1-01115-000-000	Carline Taxes	150.00	160.36	-10.36	-6.90
01-1-01120-000-000	Public Power Dist Sales Tax	60,000.00	71,704.54	-11,704.54	-19.50
01-1-01125-000-000	Motor Vehicle Taxes	310,000.00	280,327.50	29,672.50	9.57
01-1-01190-000-000	County Treasurer's Commission	-53,200.00	-56,386.26	3,186.26	-5.98
01-1-01315-000-000	Tuition Received DL Spanish	70,000.00	39,579.00	30,421.00	43.45
01-1-01370-000-000	Preschool Tuition	18,000.00	19,375.00	-1,375.00	-7.63
01-1-01510-000-000	Interest	1,500.00	1,331.65	168.35	11.22
01-1-01911-000-000	Local License Fees	2,000.00	2,990.00	-990.00	-49.50
01-1-01925-000-000	Corporate/Other Private Grants	0.00	5,000.00	-5,000.00	0.00
01-1-01955-000-000	Dual Credit Reimbursement	0.00	2,568.00	-2,568.00	0.00
01-1-01990-000-000	Other Local Receipts	1,000.00	1,294.20	-294.20	-29.42
01-1-02110-000-000	County Fines & License	0.00	0.00	0.00	0.00
01-1-02130-000-000	Other County Receipts	0.00	-37.42	37.42	0.00
01-1-02210-000-000	ESU Receipts	1,000.00	16,884.86	-15,884.86	-1,588.48
01-1-03110-000-000	State Aid	0.00	50,086.00	-50,086.00	0.00
01-1-03120-000-000	Special Education Sch Age	180,000.00	230,252.00	-50,252.00	-27.91
01-1-03125-000-000	SPED Transportation Sch Age	0.00	0.00	0.00	0.00
01-1-03130-000-000	Homestead Exemption	10,000.00	17,482.50	-7,482.50	-74.82
01-1-03131-000-000	Property Tax Credit	180,000.00	531,369.12	-351,369.12	-195.20
01-1-03132-000-000	Personal Property Tax Credit	5,000.00	22,007.54	-17,007.54	-340.15
01-1-03133-000-000	Nameplate Capacity Tax-Renew Energy	0.00	380.57	-380.57	0.00
01-1-03180-000-000	Prorate Motor Vehicle	8,200.00	7,085.88	1,114.12	13.58
01-1-03400-000-000	State Apportionment	85,000.00	97,025.18	-12,025.18	-14.14
01-1-03512-000-000	Distance Ed Incentive Pymnt	0.00	0.00	0.00	0.00
01-1-03535-000-000	High Ability Learners	4,000.00	3,995.00	5.00	0.12
01-1-03800-000-000	NPPD In Lieu Taxes	578.00	577.80	0.20	0.03
01-1-03990-000-000	Other State Receipts	0.00	13,069.00	-13,069.00	0.00
01-1-04105-000-000	E-Rate Rebates	0.00	0.00	0.00	0.00
01-1-04310-000-000	REAP	16,000.00	47,357.00	-31,357.00	-195.98
01-1-04505-000-000	Title I	38,000.00	20,764.00	17,236.00	45.35
01-1-04506-000-000	Title I Accountability	4,000.00	0.00	4,000.00	100.00
01-1-04509-000-000	Title IIA	0.00	0.00	0.00	0.00
01-1-04512-000-000	IDEA Base Allocation	35,886.00	35,886.00	0.00	0.00
01-1-04516-000-000	IDEA Preschool	4,369.00	4,372.00	-3.00	-0.06
01-1-04519-000-000	IDEA Enrollment/Poverty	50,661.00	32,209.00	18,452.00	36.42
01-1-04521-000-000	IDEA Nonpublic	0.00	0.00	0.00	0.00
01-1-04708-000-000	Medicaid Payments (MIPS)	50.00	0.00	50.00	100.00
01-1-04709-000-000	Medicaid Admin Activities (MAAPS)	500.00	1,470.32	-970.32	-194.06
01-1-05200-000-000	Other Fund Transfers In	275,100.00	86,051.91	189,048.09	68.71
01-1-05300-000-000	Sale Of Property	500.00	0.00	500.00	100.00
01-1-05301-000-000	Insurance Adjustment	0.00	2,752.00	-2,752.00	0.00
01-1-05690-000-000	Other Non Revenue	0.00	29,520.35	-29,520.35	0.00
01-1-06300-000-000	Special Budget Items	1,760,571.71	0.00	1,760,571.71	100.00

ALL Data

Revenue Budget Report

Arranged by:
Account Number

Date Range: YTD thru 07/31/2019

Account	Description	Budget	Receipts	Revenue Balance	Percent Remaining
01-8-01320-000-000	Transportation Regular	0.00	0.00	0.00	0.00
01-8-04599-000-000	ARRA Stabilization Fund	0.00	0.00	0.00	0.00
01-8-04610-000-000	ARRA IDEA B	0.00	0.00	0.00	0.00
01-8-04630-000-000	IDEA Part B (Stim)	0.00	0.00	0.00	0.00
01-8-04810-000-000	Title I (Stimulus)	0.00	0.00	0.00	0.00
01-8-04985-000-000	Title II Pard D NCLB Technology	0.00	0.00	0.00	0.00
01-8-09400-000-000	Employee Benefit	0.00	0.00	0.00	0.00
01	FUND Totals:	8,335,665.71	5,849,805.01	2,485,860.70	29.82

ALL Data

Revenue Budget Report

Arranged by:
Account Number

Date Range: YTD thru 07/31/2019

Account	Description	Budget	Receipts	Revenue Balance	Percent Remaining
02	DEPRECIATION FUND				
02-1-01510-000-000	Interest	0.00	346.00	-346.00	0.00
02-1-05690-000-000	Other Non Revenue	0.00	7,000.00	-7,000.00	0.00
02-8-01110-000-000	Taxes	0.00	0.00	0.00	0.00
02-8-01410-000-000	Interest	0.00	0.00	0.00	0.00
02	FUND Totals:	0.00	7,346.00	-7,346.00	0.00

Revenue Budget Report

ALL Data

Date Range: YTD thru 07/31/2019

Arranged by:
Account Number

Account	Description	Budget	Receipts	Revenue Balance	Percent Remaining
03	EMPLOYEE BENEFIT FUND				
03-8-08000-000-000	Revenue For Salaries	0.00	0.00	0.00	0.00
03	FUND Totals:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

ALL Data

Revenue Budget Report

Arranged by:
Account Number

Date Range: YTD thru 07/31/2019

Account	Description	Budget	Receipts	Revenue Balance	Percent Remaining
06	CAFETERIA FUND				
06-1-01510-000-000	Interest	1,540.00	167.10	1,372.90	89.14
06-1-01611-000-000	Student Lunches	80,000.00	104,688.84	-24,688.84	-30.86
06-1-01612-000-000	Student Breakfasts	25,000.00	0.00	25,000.00	100.00
06-1-01613-000-000	Student Milks	12,000.00	0.00	12,000.00	100.00
06-1-01620-000-000	Non-Reimb Adult/Ex Lunch/Ala Carte	5,000.00	0.00	5,000.00	100.00
06-1-03150-000-000	State Reimbursement	87,930.00	68,882.03	19,047.97	21.66
06-1-04210-000-000	Federal Reimbursement	0.00	0.00	0.00	0.00
06-1-05200-000-000	Other Fund Transfers In	78,530.00	75,000.00	3,530.00	4.49
06-8-01721-000-000	Adult Lunches	0.00	0.00	0.00	0.00
06	FUND Totals:	290,000.00	248,737.97	41,262.03	14.22

ALL Data

Revenue Budget Report

Arranged by:
Account Number

Date Range: YTD thru 07/31/2019

Account	Description	Budget	Receipts	Revenue Balance	Percent Remaining
08	BUILDING FUND				
08-1-01100-000-000	Taxes	58,200.00	327,142.31	-268,942.31	-462.10
08-1-01115-000-000	Carline Taxes	45.00	8.79	36.21	80.46
08-1-01120-000-000	Public Power Dist Sales Tax	12,300.00	0.00	12,300.00	100.00
08-1-01510-000-000	Interest	560.00	317.21	242.79	43.35
08-1-01990-000-000	Other Local Receipts	180.00	254.61	-74.61	-41.45
08-1-02130-000-000	County Treasurer's Commission	-588.00	-3,328.42	2,740.42	-466.05
08-1-03130-000-000	Homestead Exemption	3,500.00	95.72	3,404.28	97.26
08-1-03131-000-000	Property Tax Credit	133,503.00	5,605.68	127,897.32	95.80
08-1-03132-000-000	Personal Property Tax Credit	0.00	132.55	-132.55	0.00
08-1-03180-000-000	Prorate Motor Vehicle	2,100.00	629.18	1,470.82	70.03
08-1-05300-000-000	Sale Of Property	200.00	0.00	200.00	100.00
08-1-05400-000-000	Loan Proceeds	0.00	0.00	0.00	0.00
08-1-05690-000-000	Other Non Revenue	0.00	5,152.03	-5,152.03	0.00
08	FUND Totals:	210,000.00	336,009.66	-126,009.66	-60.00
	Report Totals:	8,835,665.71	6,441,898.64	2,393,767.07	27.09

Revenue Journal (Preliminary)

Fiscal Year: 2019

Entry Line	Date Account	Received From	Receipt Description	Accrue	Description	Bank ID/Account Receivable	Received
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Journal: 07/11/2019

Entry	07/11/2019		June receipts	A	GENERAL	Sandhills State	
1	01-1-01100-000-000		Taxes		0.00	379,999.07	
2	01-1-01125-000-000		Motor Vehicle Taxes		0.00	19,020.46	
3	01-1-03130-000-000		Homestead Exemption		0.00	4,358.66	
4	01-1-03131-000-000		Property Tax Credit		0.00	20,249.56	
5	01-1-03132-000-000		Personal Property Tax Credit		0.00	25.53	
6	01-1-03133-000-000		Nameplate Capacity Tax-Renew Energy		0.00	380.57	
7	01-1-01190-000-000		County Treasurer's Commission		0.00	-4,426.76	
8	01-1-04512-000-000		IDEA Base Allocation		0.00	35,886.00	
9	01-1-04519-000-000		IDEA Enrollment/Poverty		0.00	32,209.00	
10	01-1-04516-000-000		IDEA Preschool		0.00	4,372.00	
11	01-1-03120-000-000		Special Education Sch Age		0.00	46,344.00	
12	01-1-03110-000-000		State Aid		0.00	5,005.00	
13	01-1-04709-000-000		Medicaid Admin Activities (MAAPS)		0.00	648.12	
14	01-1-03990-000-000		Other State Receipts		0.00	13,069.00	
15	01-1-05200-000-000		Other Fund Transfers In		0.00	22,324.61	
16	01-1-01370-000-000		Preschool Tuition		0.00	100.00	
17	01-1-05690-000-000		Other Non Revenue		0.00	1,589.30	
18	01-1-05200-000-000		Other Fund Transfers In		0.00	6,059.87	
19	01-1-02210-000-000		ESU Receipts		0.00	270.00	
20	01-1-01510-000-000		Interest		0.00	186.47	
Totals for Entry 10475						0.00	587,670.46
Totals for Journal						0.00	587,670.46

Bank Account Totals			
A	GENERAL FUND	Sandhills State Bank	587,670.46

Fund Summary		Receivable	Received
01	GENERAL	0.00	587,670.46

July Transaction Cash

(June Transactions)

Wex Bank	Fuel	\$347.07	01-2-02190-626-001
PSC-Cash	Nutrition Conf Meal Per Diem	\$39.00	06-2-03100-890-001
Range Telephone	DL Telephone Service	\$83.00	01-2-02610-530-000

TOTAL \$ 469.07

2018-2019 Perkins County Schools Treasurer's Report - July 2019 - (For the month of June 2019)						
INTEREST RATES			0.15% Sandhills State	0.55% Pinnacle		
	GENERAL FUND	LUNCH FUND	SPECIAL BUILDING FUND	DEPRECIATION FUND	EMPLOYEE BENEFIT FUND	ACTIVITY FUND
Balance Forward	\$1,430,316.42	\$48,156.88	\$352,497.90	\$74,797.36	\$0.00	\$222,179.55
EXPENDITURES						
Payroll	\$241,635.05	\$6,059.87				
Bills	\$309,985.92	\$9,169.03	\$0.00			\$4,307.51
Total Bills	\$551,620.97	\$15,228.90	\$0.00	\$0.00	\$0.00	\$4,307.51
RECEIPTS						
LOCAL RECEIPTS	\$425,123.02	\$0.00	\$4,415.77			\$2,536.98
STATE RECEIPTS	\$89,432.32	\$4,298.53				
FEDERAL RECEIPTS	\$73,115.12					
Total	\$587,670.46	\$4,298.53	\$4,415.77	\$0.00	\$0.00	\$2,536.98
Void Checks	\$921.69					\$910.49
Returned Checks						
Transfers	\$4,000.00					
CD Deposit into Checking						
Bank Charges						
Bank Error/Correction						
Lunch/Other Refunds						
Interest		\$28.15	\$40.95	\$31.56		\$129.82
Ending Balance	\$1,471,287.60	\$37,254.66	\$356,954.62	\$74,828.92	\$0.00	\$221,449.33
CD's/Investments	\$16.91			\$0.00	\$0.00	
TOTAL FUND BALANCE	\$1,471,304.51	\$37,254.66	\$356,954.62	\$74,828.92	\$0.00	\$221,449.33
EXPENDITURES TO-DATE	\$5,533,242.69	\$258,959.95	\$136,796.39	\$15,508.84	\$0.00	\$152,143.34
Budget Total	\$8,335,665.71	\$290,000.00	\$210,000.00	\$54,221.00	\$21,947.00	\$500,900.00
						TOTAL CD'S/INVEST:
						\$16.91

July 12, 2019

Perkins County A.D. Board Report

- 2019-2020 sport schedule was completed last month. The school website calendar has all the sporting events and the majority of activity events for this upcoming year.
- 2020-21 sport schedule is completed except for high school football, new district cycle will begin and we will find out who we play from NSAA later on this year.
- Free sport physicals are July 29th at Perkins County Health Clinic.
- Back to School Night will be August 8th. This is for 7-12 graders and parents for academics, athletics, and administrative paperwork. Concussion testing, drug testing consent presentation, laptop presentation will take place along with students turning in all their various forms in order to participate in activities and receive their laptops.

Sincerely

Jeremy Struckman
A.D.

Curriculum Report

School Board Meeting – July 15, 2019

Submitted By: Deanne Bishop – Curriculum Director

OUTLINE

1. Permissions/Communication with New Staff Members

2. Cycle: Standards, Maps, Textbooks

1. Permissions/Communication with New Staff Members

This upcoming school year, we will have seven new teachers within the district. This past month I changed view/editing permissions on a number of items that allows them to access our district's curriculum. I also contacted them with information regarding how to use the maps and our cycle for standards, map revision and textbook purchases.

2. Cycle: Standards, Maps, Textbooks

The Nebraska Dept. of Education revised their schedule for the release of standards. This means that I needed to update our own cycle of standards, maps and textbooks. Below you can find our progress timeline, updated cycle and NDE's Standards Revision Timeline

- a) Fall (2019) – NDE sets a targeted completion/approval for an area's standards by the State Board
- b) Fall (2019) – Perkins County looks at those approved standards and plans how to adapt what we are currently teaching in those areas
- c) Spring (2020) – Perkins County looks at purchasing new materials, as needed, that include content for those new standards
- d) Fall (2020) – NDE's new standards must be implemented in schools (and we already have our new materials, by that time)
- e) Fall (2020)/Spring (2021) – Perkins County's teachers revise their curriculum maps to include the new standards/materials

YEAR	ESU Workshops (Summer)	New Standards Implemented (Fall)	Update / Rewrite Curriculum Maps (During School Year Starting That Fall)	Textbook / Materials Purchase (Spring)
2014		Social Studies		Math, Reading (K-6)
2015	Language Arts	Fine Arts, Language Arts		Science
2016	Math	Math	Math, Psychology, Fine Arts	Social Studies
2017		PE, Technology, Communication, Health Sci., FCS	PE, Technology, Health Sci., FCS, Art & Punch List	PE, Technology, Health Sci., FCS, Reading (K-6), Business
2018	Science	Science, Ag, Skilled & Technical Sciences	Science, Ag, Skilled & Technical Sciences, K-5 Reading, K-5 English, K-5 Spelling	Science, Ag, Skilled & Technical Sciences
2019		Business, Marketing and Management	Business, Marketing and Management, Guidance, Media Skills	World Languages, Guidance, Law
2020	Social Studies	World Languages, Social Studies	World Languages, Social Studies	Social Studies
2021			HAL	HAL
2022	Language Arts	Language Arts, Fine Arts, Health Education, Ag, Business, Marketing & Mangement, Communications & Info Systems, Health Sciences, Human Services & Education, Skilled & Technical Sciences	Language Arts, Fine Arts, Health Education, Ag, Business, Marketing & Mangement, Communications & Info Systems, Health Sciences, Human Services & Education, Skilled & Technical Sciences	Language Arts, Fine Arts, Health Education, Ag, Business, Marketing & Mangement, Communications & Info Systems, Health Sciences, Human Services & Education, Skilled & Technical Sciences
2023	Math	Math	Math	Math
2024		PE	PE	PE, Technology
2025	Science	Science	Science	Science
2026				
2027		World Languages, Ag, Business, Marketing & Mangement, Communications & Info Systems, Health Sciences, Human Services & Education, Skilled & Technical Sciences		Ag, Business, Marketing & Mangement, Communications & Info Systems, Health Sciences, Human Services & Education, Skilled & Technical Sciences



STANDARDS REVISION TIMELINE FOR ALL CONTENT AREAS*

**Subject to change*

Content Areas (Assessed by Summative Statewide)

Content Area	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
English Language Arts			🎵 November	🎯 Aug/Sept	🏠 1 September		SSA Spring			🔄 Spring	🎯 7 Fall							
Mathematics				🎵 November	🎯 Aug/Sept	🏠 1 September		SSA Spring			🔄 Spring	🎯 7 Fall						
Science						🎵 September	🎯 Aug/Sept	🏠 1 September			SSA Spring		🔄 Spring	🎯 7 Fall				

Content Areas (Not Assessed by Summative Statewide)

Fine Arts			🎵 June	🎯 Feb/Mar	🏠 1 March					🔄 Spring	🎯 7 Fall							
Health Education										🔄 Spring	🎯 Fall	🏠 1 Fall					🔄 Spring	🎯 7 Fall
Physical Education						🎵 Jan	🎯 Aug/Sept	🏠 1 September					🔄 Spring	🎯 7 Fall				
Social Studies	🎵 September	🎯 December		🏠 September				🔄 Fall	🎯 7 Fall									
World Languages								🎵 Fall	🎯 Fall	🏠 1 Fall							🔄 Spring	🎯 7 Fall

Career Education Content Areas *Effective 2020 CTE Standards revision moving to same cycle timeline.

Ag, Food, & Natural Resources						🎵 December	🎯 Fall	🏠 1 August		🎵 December	🎯 Fall	🏠 1 August					🎯 5 Fall	
Business, Mktng & Management							🎵 December	🎯 Fall	🏠 1 August	🎵 December	🎯 Fall	🏠 1 August					🎯 5 Fall	
Communication & Info Systems					🎵 December	🎯 Fall	🏠 1 August			🎵 December	🎯 Fall	🏠 1 August					🎯 5 Fall	
Health Sciences										🎵 December	🎯 Fall	🏠 1 August					🎯 5 Fall	
Human Services & Education					🎵 December	🎯 Fall	🏠 1 August			🎵 December	🎯 Fall	🏠 1 August					🎯 5 Fall	
Skilled & Technical Sciences						🎵 December	🎯 Fall	🏠 1 August		🎵 December	🎯 Fall	🏠 1 August					🎯 5 Fall	

Start Date for Revision
 Targeted Completion/Approval by State Board
 Implemented in Schools
 SSA Summative Statewide Assessment
 Next Revision Begins
 1 Year One
 5 Year Five
 7 Year Seven

Once standards are approved by the State Board of Education, school districts have one year to adopt the standards or standards deemed equal to or more rigorous than the state-approved standards.

Updated on 04/09/2019

Superintendent Report

- A. We were awarded \$13,069.00 from the Waste Reduction and Recycling Incentive Grants Program. We are still eligible for \$3,457.25. I am applying for this additional reimbursement. Mr. Bishop had informed me about a grant to help pay for our lighting project in the Pritchett gymnasium. I applied for the grant and we received a check for \$1,560.00 this week.
- B. We continue to work on building maintenance projects as we prepare for the start of the school year. We are 29 calendar days from the first day of school. It will be here before we know it.
- C. Mr. Jones and Mrs. Johnson have the schedule pretty well finalized. I appreciate the work they have put in this summer.
- D. Mrs. Seiler has most of the computers updated and ready to go for the start of the year.
- E. Corey with Great Plains is completing the phone installation. As of today, the phones were up and running. The sound quality is very good. Dialing local and long distance has not been issue.
- F. There are multiple policies that must be reviewed and updated. I have prioritized those that must be reviewed before the start of the school year. Additionally, I have prioritized a number of policies to be updated and revised per legal counsel. We will have a few more to do in August and September. Under my superintendent report, I have attached a summary of the policy changes and updates KSB has made.
- G. All new staff members have found housing for the 2019-20 school year. We are making some final edits and changes to the faculty and classified staff handbooks. These will be approved at our August meeting.

Discussion/Action Items

- A. We will review and read through board and strategic planning goals. We will revisit these again when school resumes.
- B. The 2019-20 Activities Handbook will be approved after discussion and review of changes.
- C. Student Handbook changes. We tabled this item last month to gather more information regarding the proposed change to the grading scale.
- D. Rauner & Associates has conducted our audit the past six years. We will approve them to complete our 2018-19 audit. They typically are at the school by the third week in August to start the audit.
- E. There are a number of agenda items dealing with policy this month. By statute we have multiple policies that we must review annually. Additionally, we have a number of policies to revise due to legislation or by recommendation of legal counsel. I will break up the policy revisions over the next three to four board meetings. Smile, the past two years have been pretty light on policy changes.

**Short/Long Range Planning
District Goals
Set - January 2016 Board Meeting**

#1 Improve Student Achievement

A. Student Achievement

Actions:

Improve NeSA Scores (RTI, Check 4 Learning, Evaluation, EC Program, DIBELS, ELPA)

Identify areas of improvement; review data to impact instruction;

Provide staff collaboration time to analyze data, coordinate curriculum.

Continuing

B. Dual Credit Course Offerings

Actions:

Continuing offering College Algebra & Art Appreciation.

Explore more options

Course Offerings – online, DL, College Credit.

Communicate opportunities with parents and communities members.

Board look at ways to help provide financial support – Foundation, School

Continuing

#2 Instruction & Educational Experience

A. Work with community businesses and entities to expand Career Education opportunities.

Actions:

Review Work Study Program

Research opportunities: meet with businesses; structure and scaffold the program; expand offerings.

Look for opportunities to expose students to more career readiness options

Support and give additional guidance.

B. High Ability Learner Program & Professional Development

Actions:

- Continue to support financially and with the utilization of personnel to expand HAL program curriculum and opportunities (academic competitions, clubs, classroom opportunities)

C. Board committee will review course offerings with administration and determine future plans.

Board and Administration have reviewed and started this process

#3 Maintain High Quality Facilities

A. ~~Address security for elementary and high school – Cameras. Completed~~

B. Building Improvements

~~-Window, door replacement at Elementary - Completed~~

-Limited flooring replacement – Elem. Classrooms; HS 3rd floor. - Continuing

-Roofs – Reviewed and continuing

C. Grounds

Bleachers – Football and Track

Football Field and Lights – for further discussion

Culture (5-16-18; 6-20-18;9-17-18;10-15-18)

SMART Goal Statement: PCS will increase community involvement by leveraging the booster club & YDC by expanding into the whole school including the expansion of the youth booster impact.

Strategies

1. Communicate w/ admin about Booster Club growth
2. Awareness of improved/growing Booster Club
3. Increased involvement
4. Sponsorship

Responsible

1. Angie Patrick
2. Jamie Picquet
3. Tami Cook/Ashley
4. Adair Reese/Tami

Timeline

June

?

Curriculum- Differentiated Instruction (5-16-18; 6-20-18;10/18;2/19)

Perkins County Schools will develop professional development to differentiated instruction to meet critical thinking skills in accordance with the career readiness standards and PCS instructional model.

Strategic Action Plan

1. What are we currently doing

Responsible

1. Mrs. Long & Mr. Picquet

Timeline

1. Oct. 1

Evidence of Effectiveness

1. Report to the board

Curriculum (5-16-18; 6-20-18;12/18; 2/19)

The Perkins County Schools will improve its curriculum by incorporating class offerings to prepare our students for college and career opportunities.

Strategic Action Plan

1. Review course offerings; Career Tech Ed offerings
2. Survey student course/class interests (current and former students)

Responsible

1. & 2. Mr. Friedel; Mrs. Johnson; Mrs. Bishop
- Curriculum Committee

Timeline

November 26th

2019-20 Activities Handbook Updates
Updates are in **red** or highlighted in **yellow**

NONDISCRIMINATION IN EDUCATION PROGRAMS AND ACTIVITIES

The school district does not discriminate on the basis of race, color, national origin, sex, disability, or age in its programs and activities and provides equal access to the Boy Scouts and other designated youth groups. The following person has been designated to handle inquiries regarding the nondiscrimination policies:

Name: _____
Title: _____
Address: _____
Telephone: _____
E-mail: _____

For further information on notice of nondiscrimination, visit <http://wdcrobcolp01.ed.gov/CFAPPS/OCR/contactus.cfm> for the address and phone number of the office that serves your area or call 1-800-421-3481.

For additional prohibited discrimination and related information, please review **school district Policy 3053** – Nondiscrimination

Mascot

The official emblems for boys’ and girls’ athletic teams is the **PC emblem and Leroy mascot**. The emblem associated with Perkins County Schools and the mascot cannot be used for non-school-sponsored purposes unless approved by the **superintendent**.

Section 2
Extracurricular Activity Code of Conduct

Prohibited Conduct. Students in school-sponsored and/or extracurricular activities may not engage in the following conduct:

1. Receipt of a criminal citation by law enforcement for any reason.
2. Conviction of a crime in adult court or the adjudication of a criminal charge in juvenile court.

3. Any behavior that is illegal under the laws of Nebraska or the United States of America regardless of whether it results in a criminal charge or conviction.
4. Any conduct that substantially interferes with the educational process or disrupts the activity or event.
5. Possession, consumption, use, distribution, or being under the influence of alcohol, illicit drugs, tobacco, controlled substances, or any lookalike or imitations thereof; or being in the presence of alcohol, illicit drugs, controlled substances, or any lookalike or imitations thereof that are being possessed, consumed, used, or distributed by any person under twenty-one (21) years of age without parental supervision. "Lookalike or imitations" means substances such as K2 and products like electronic nicotine delivery systems, vapor pens, etc. (Note: the term "under the influence" for school purposes has a less strict meaning than it does under criminal law; for school purposes, the term means any level of impairment and includes even the odor of alcohol on the breath or person of a student; also, it includes being impaired by reason of the use or abuse of any substance for the purpose of inducing a condition of intoxication, stupefaction, depression, giddiness, paralysis, inebriation, excitement, or irrational behavior, or in any manner changing, distorting, or disturbing the auditory, visual, mental, or nervous processes).
6. Engaging in initiations, defined as any ritualistic expectations, requirements, or activities placed upon new members of a school organization for the purpose of admission into the organization, even if those activities do not rise to the level of "hazing" as defined below. Initiations are prohibited except by permission of the superintendent.
7. Engaging in hazing as defined by state law and this policy. Hazing is defined as any activity by which a person intentionally or recklessly endangers the physical or mental health or safety of an individual for the purpose of initiation into, admission into, affiliation with, or continued membership in any school organization. Under state criminal law, hazing activities include, but are not limited to, whipping, beating, branding, an act of sexual penetration, an exposure of the genitals of the body done with the intent to affront or alarm any person, a lewd fondling or caressing of the body of another person, forced and prolonged calisthenics, prolonged exposure to the elements, forced consumption of any food, liquor, beverage, drug, or harmful substance not generally intended for human consumption, prolonged sleep deprivation, or any brutal treatment or the performance of any unlawful act that endangers the physical or mental health or safety of any person. For purposes of school rules, hazing also includes any activity expected of someone joining a group, team, or activity that humiliates, degrades or risks emotional and/or physical harm, regardless of the person's

willingness to participate; personal servitude; restrictions on personal hygiene; yelling, swearing and insulting new members/newbies; being forced to wear embarrassing or humiliating attire in public; consumption of vile substances or smearing of such on one's skin; binge drinking and drinking games; sexual simulation and sexual assault.

8. Bullying which shall include cyber-bullying, defined as the use of the internet, including but not limited to social networking sites such as Facebook, cell phones or other devices to send, post, or text message images and material intended to hurt or embarrass another person. This may include, but is not limited to; continuing to send e-mail to someone who has said they want no further contact with the sender; sending or posting threats, sexual remarks, or pejorative labels (i.e., hate speech); ganging up on victims by making them the subject of ridicule in forums; posting false statements as fact intended to humiliate the victim; disclosure of personal data, such as the victim's real name, address, or school at websites or forums; posing as the identity of the victim for the purpose of publishing material in their name that defames or ridicules them; sending threatening and harassing text, instant messages, or emails to the victims; and posting or sending rumors or gossip to instigate others to dislike and gang up on the target.
9. Using any Internet or social networking websites to make statements, post pictures, or take any other actions that are indecent, vulgar, lewd, slanderous, abusive, threatening, harassing, or terrorizing.
10. Violating any school policy, handbook provision, or a coach's or activity sponsor's training rules or rules of conduct.
11. Dressing or grooming in a manner which is (A) dangerous to the student's health and safety or a danger to the health and safety of others, (B) lewd, indecent, vulgar, or plainly offensive, (C) materially and substantially disruptive to the work and discipline of the school or an extracurricular activity, (D) interpreted to advocate the use of illegal drugs or other substances by a reasonable observer.
12. Failing to report for an activity at the beginning of a season unless excused by the coach or activity sponsor.
13. Failing to attend scheduled practices and meetings unless excused by the coach or activity sponsor.

Discipline. Students who violate any provision of these Activity Participation Rules may be subject to discipline up to and including expulsion from extracurricular activities and school sponsored events. (including but not limited to graduation ceremony and related activities). These disciplinary consequences and this Activity Code of Conduct are in addition to and do not prejudice, diminish, impede, or reduce any discipline that is authorized by the Nebraska Student Discipline Act, NEB. REV. STAT. §§ 79-254 to 79-294, Board Policy, or the Student Handbook. Disciplinary

action may include a probationary period and conditions that must be satisfied prior to or following reinstatement. Administrators and coaches will take the following into consideration when making disciplinary decisions:

1. Any prior or additional misconduct;
2. The nature and seriousness of the offense;
3. The motivation for the offense;
4. The amount of violence involved;
5. The student's demeanor and attitude regarding the violation;
6. The actual, threatened, or potential risk to the student and others due to the student's behavior;
7. Whether the student has compensated or will compensate the victim in the event of property damage or personal injury;
8. Whether the circumstances of the violation are likely to recur;
9. The student's willingness to participate in evaluations, counseling, or other programs;
10. Any mitigating factors;
11. Any other relevant factors.

If suspended, the student must continue to participate in practices and conditioning during the suspension if required by the coach or activity sponsor. The failure to comply with the practice and conditioning requirement will make the student ineligible for reinstatement to the activity.

Section 8

Academic Eligibility

Each student received twenty hours of credit the immediate preceding semester (unless a 9th grader). The student is presently enrolled in classes in your school, which will give him/her twenty semester hours of credit that will partially fulfill your school's graduation requirements. Home school students shall have received, or be granted, twenty credit hours for the immediate preceding semester. The twenty credit hours must be accepted and entered on the records of the student as partial fulfillment of the school's graduation requirements.

Exempt school students in grades 9-12 may participate in extracurricular sports and activities if they are enrolled in at least 20 credit hours of classes at Perkins County Schools, ten of which must be core classes (Math, Science, English Language Arts, or Social Studies) at Perkins County Schools. Exempt school students at the 7th and 8th grade level may participate in extracurricular sports and activities if they are enrolled in at least 10 credit hours of classes at Perkins County Schools.

Section 10

Practice Protocol

Regarding Sunday, Wednesday, Early Morning, Lunch Time, and Weather Related Activities/Practices/Meetings
(But not limited to:)

Wednesday Night Protocol

- Students need to be out of the building by no later than 6.30 pm.
- No other activities/practices/meetings should take place after 6.30 pm.
- Due to special or unforeseen circumstances, coaches/sponsors may ask for a session with students on Wednesday night. This must be approved by the Activities Director and communicated to the building Principal
- **Wednesday night protocol does not apply to summer activities such as open gym, weights, etc. These are not required events to participate in.**

7. Testing Procedures

h. Drugs. Student may be randomly tested for any drugs, including but not limited to alcohol, **tobacco, nicotine**, amphetamines, marijuana or cannabinoids, cocaine, methadone, methaqualone, propoxyphene, hallucinogens, opiates, phencyclidine, synthetic opiates and PCP, steroids, barbiturates, benzodiazepines, alcohol, and any prescription drug that was obtained without proper authorization

FCCLA has been deleted from the handbook.

7-12 Summary of Handbook Changes 2019-2020

Communicable Diseases

Any student who has contracted a contagious disease may be restricted from attendance at school until the student is no longer contagious. The school district uses the Title 173- Nebraska Health and Human Services/Control of Communicable Disease, Chapter 3 of the Nebraska Administrative Code as a "best practice" guideline for contagious and infectious diseases. If there are questions regarding the communicability of your child's health condition or if you know your child has contracted a contagious or communicable disease or condition [not otherwise specified in board policy or this handbook](#), please call [REDACTED].

Complaint Procedures

Complaint and Appeal Process.

No Retaliation. The school district prohibits retaliation against any person for filing a complaint or for participating in the complaint procedure in good faith.

Special Rules Regarding Educational Services and Related Services to Students with Disabilities.

[Students with disabilities and their families have specific rights outlined in state and federal law, including administrative processes by which they may challenge the educational services being provided by the school district. Therefore, the appeal process contained in this policy may not be used to challenge decisions made by a student's individualized education plan \(IEP\) team or 504 team.](#)

[Complaints about the educational services provided a student with a disability, including but not limited to services provided to a student with an IEP, access to curricular and extracurricular activities, and educational placement must be submitted to the school district's Director of Special Education. The Director of Special Education will address the complaint in a manner that he/she deems appropriate and will provide the complainant with a copy of the Notice of IDEA Parental Rights promulgated by the Nebraska Department of Education.](#)

[Complaints about the educational services provided a student with a disability pursuant to a Section 504 plan must be submitted to the school district's 504 Coordinator. The 504 Coordinator will address the complaint in a manner that he/she deems appropriate and will provide the complainant with a copy of the Notice of Section 504 Parental Rights adopted by the board of education.](#)

[Complaints about the educational services provided to a student who is suspected of having a disability must be submitted in writing to the school district's Director of Special Education or to the district's 504 Coordinator. The Director of Special Education or 504 Coordinator will either refer the student for possible verification as](#)

a student with a disability or will provide prior written notice of the district's refusal to do so.

Bad Faith or Serial Filings. The purpose of the complaint procedure is to resolve complaints at the lowest level possible within the chain of command. Complaints filed (a) without a good faith intention to attempt to resolve the issues raised; (b) for the purpose of adding administrative burden; (c) at a volume unreasonable to expect satisfactory resolution; or (d) for purposes inconsistent with the efficient operation of the district may be dismissed by the superintendent without providing final resolution other than noting the dismissal. There is no appeal from dismissals made pursuant to this section.

Computer Network Use By Students

A. Education About Appropriate On-Line Behavior

- 1. School district staff will educate students about appropriate online behavior, both in specific computer usage units and in the general curriculum.**
- 2. Staff will specifically educate students on**
 - a. Appropriate interactions with other individuals on social networking websites and in chat rooms.**
 - b. Cyberbullying awareness and response.**
- 3. The School District's **technology coordinator** shall inform staff of this educational obligation and shall keep records of the instruction which occurs in compliance with this policy**

Dating Violence **[NOTE: This section should be modified to include your school's dating violence policy verbatim.]**

Dating violence, as that term is defined by Nebraska law, will not be tolerated by the school district. Students who engage in dating violence on school grounds, in a school vehicle or at a school activity or that otherwise violates the Nebraska Student Discipline Act will receive consequences consistent with the Act and the district's student discipline policies.

The school district shall provide dating violence training to staff deemed appropriate by the administration and in accordance with Nebraska law.

Protection of Student Rights

The Board of Education respects the rights of parents and their children and has adopted a Protection of Pupil Rights policy in consultation with parents to comply with the Protection of Pupil Rights Amendment (PPRA). The policy is available on the district's website or upon request from the district's administrative office. Parents may opt their child out of participation in activities identified by the Protection of Pupil Rights policy

by submitting a written request to the superintendent. The approximate dates during the school year when a survey requesting personal information as defined in the Protection of Pupil Rights policy is scheduled are as follows: [REDACTED]. Parents may have access to any survey or other material described in the Protection of Pupil Rights policy by submitting a written request to the superintendent.

ACT Exam

Students taking the ACT Exam will be prompted to complete a short, optional questionnaire addressing a number of topics. If you wish to review this questionnaire prior to the administration of the exam, please submit a written request to the superintendent.

Student Records

Federal law requires school districts to provide military recruiters and institutions of higher education with the names, addresses, and telephone listings of high school students unless parents have notified the school district **in writing** that they do not want this information disclosed without prior written parental consent. **Military recruiters will be granted the same access to a student in a high school grade as is provided to postsecondary educational institutions or to prospective employers of such students.**

Parents who **OBJECT** to the disclosure of any directory information about their student should write a letter to the principal. This letter should specify the particular categories of directory information that the parents do not wish to have released about their child or the particular types of outside organizations to which they do not wish directory information to be released. This letter must be received by the school district no later than [REDACTED].

Non-Directory Information

All of the other personally identifiable information about students that is maintained in the school district's education records will generally not be disclosed to anyone outside the school system except under one of two circumstances: (1) in accordance with the provisions of the FERPA statutes and related administrative regulations, or (2) in accordance with the parent's written instructions.

One FERPA exception permits disclosure to school officials with legitimate educational interests without consent. A school official includes, but is not necessarily limited to, a teacher or other educator, administrator, supervisor, instructor, or support staff member (including health or medical staff and law enforcement unit personnel); school board member; volunteer; contractor or consultant who, while not employed by the school, performs an institutional service or function for which the school would otherwise use

its own employees and who is under the direct control of the school with respect to the use and maintenance of PII from education records, such as an attorney, **representative of the district's insurance providers**, auditor, medical consultant, therapist, or a third-party website operator who has contracted with the school district or its agent to offer online programs for the benefit of students and/or the district; **members of law enforcement acting on behalf of the school district**; a parent or student volunteering to serve on an official committee, such as a disciplinary or grievance committee; or a parent, student, or other volunteer assisting another school official in performing his or her tasks. A school official typically has a "legitimate educational interest" if the official needs to review an education record in order to fulfill a school-related professional, contractual, statutory, or regulatory responsibility.

The district will share information with the Department of Education necessary to comply with the requirement of state law that all third-year high school students take a college entrance exam. Any redisclosure of information related to the administration of this exam shall be governed by the agreement between the Nebraska Department of Education and the third-party testing company.

4. Communication with the Public about Reported Threats (Team Assessment Team is what we have)

To the extent possible, the team will keep members of the school community informed about possible threats and about the team's response to those threats. This communication may include oral announcements, written communication sent home with students, and communication through print or broadcast media. However, the team will not reveal the identity of the individual of concern or of any target(s) of threatened violence **unless permitted by law. (deleted "if that individual was a minor")**

Video Surveillance and Photographs

The Board of Education has authorized the use of video cameras on school district property to ensure the health, welfare, and safety of all staff, students and visitors, and to safeguard District facilities and equipment. Video cameras may be used in locations deemed appropriate by the Superintendent. If a video surveillance recording captures a student or other building user violating school policies or rules or local, state, or federal laws, it may be used in appropriate disciplinary proceedings against the student or other building user and may also be provided to law enforcement agencies.

Unless otherwise authorized by board policy or law, students are prohibited from making audio or video recordings during the school day on school grounds; when being transported to and from school activities or programs

in a vehicle owned, leased, or contracted by a school being used for a school purpose by a school employee or by his or her designee; or at a school-sponsored activity or athletic event, unless the recording is made in a manner permitted by the school for members of the public. In such an instance, the students remain subject to the district's appropriate use and student discipline policies. For example, students are not prohibited from making recordings of an athletic event for their personal use similar to a parent or other patron are permitted, subject to other applicable board policy. However, this policy generally prohibits students from using smart-speakers or other devices which actively or passively create or transmit audio or video recordings, including Google Home, Amazon Alexa, Apple HomePod, and AngelSense devices.

An exception will be made to this policy if photographs or video recordings are necessary to accommodate a student's disability or are required by the student's Individualized Education Plan (IEP) or Section 504 Plan.

In no event shall photographs or video recordings be taken or made in restrooms, locker rooms, or other areas where there is a reasonable expectation of privacy. Students who violate this policy may be subject to discipline up to and including expulsion.

Grounds for Long-Term Suspension, Expulsion, or Mandatory Reassignment:

d. Possessing, using, selling, or dispensing tobacco, drug paraphernalia, an electronic nicotine delivery system, or a tobacco imitation substance or packaging, regardless of form, including cigars, cigarettes, chewing tobacco, and any other form of tobacco, tobacco derivative product or imitation, or electronic cigarettes, vapor pens, etc.;

k. Violation of the district's computer acceptable computer use policy are subject to discipline, up to and including expulsion; (they deleted "and" in "use policy"

l. Knowingly possessing, handling, or transmitting any object or material that is ordinarily or generally considered a simulated or "look-a-like" weapon;

m. Using any object to simulate possession of a weapon; and

Reporting Requirement to Law Enforcement

Violations of this section will result in a report to law enforcement if:

1. The violation includes possession of a firearm;

- 2. The violation results in child abuse;**
- 3. It is a violation of the [Nebraska Criminal Code](#) that the administration believes cannot be adequately addressed by discipline from the school district;**
- 4. It is a violation of the [Nebraska Criminal Code](#) that endangers the health and welfare of staff or students; or**
- 5. It is a violation of the [Nebraska Criminal Code](#) that interferes with school purposes.**

[Deleted state law and replace with Nebraska Criminal Code](#)

Section 18 School Dances

A school sponsored dance is a school activity subject to all provisions of the Student Activity Code, and is a privilege available to students meeting all requirements for participation. Dances must be scheduled with the building principal at least 4 weeks in advance. The Superintendent may discontinue school dances for the remainder of any school year upon the recommendation of the building Principal.

Only PCHS students, faculty members/spouses, sponsors and Board members/spouses are allowed to attend school dances unless otherwise specified. High school dances at PCHS allow out-of-school dates; [those attending must currently be enrolled in high school or have attended high school and completed high school being only one year removed from graduation. Special circumstances may be taken into consideration.](#) Out of town dates will be required to fill out a form specified by the school. Students currently enrolled in middle school grades are not eligible to attend PCHS dances. Students are reminded that student conduct at all dances shall be in accordance with all student conduct policies and regulations. Students are reminded that not only the privilege of attending the dance may be suspended, but also students may be suspended from regular school for conduct in violation of these policies and regulations.

Article 5 - Scholastic Achievement

[Further Discussion](#)

Section 1 Grading System

Students will receive percentage grades on report cards and transcripts. The following scale will be used to assign percentage grades and a grade point average from a percent:

A	93-100
B	86-93
C	78-85
D	70-77
F	Below 69

Each teacher will define the grading procedures to be used in their classes.

Grades are divided into two categories: Academic and Non-academic. Academic grades are the only grades that count for class rank. Non-academic classes include Physical Education, Band, Chorus, Internaut II, Work Study, Yearbook and TA. Students involved in Internaut II and Work Study need to carry an 86% cumulative average. TA will require the student to follow the NHS course requirements and maintain a 90% cumulative average. No Work Study assigned if the student has a study hall, the student must forfeit the study hall to do Work Study. Seniors who qualify can take 1 period of TA and 1 period of Work Study or 2 periods of Work Study.

Work Study is an opportunity for students to have work experience. Students must be in good academic standing and must have an 86% cumulative average. Good academic standing would include but not limited to: on course to graduate with adequate credits and not failing any courses. Work Study students need to be passing all courses and not exceeding the attendance policy to participate in the program. Students who receive poor evaluations from their supervisor may be dismissed from Work Study at any time during the semester. TA will also follow this criteria for participation. The principal will determine who is eligible to participate.

Section 2 High School Yearly Course Requirements

High school students are required to register in the following exploratory courses:
9th Grade Health, Computer Applications, Physical Education 9, Geography
10th Grade [Beginning with the class of 2023, those students will be required to take Intro to Speech and Personal Finance during their Sophomore year.](#)

Section 3 Graduation Requirements

To participate in commencement exercises or receive a Perkins County Schools' diploma a student must fully complete all requirements for graduation prior to the official commencement exercises, and complete other administrative requirements or conditions.

To be eligible for graduation from Perkins County High School, a student must have earned a minimum of 270 semester hours credit in grades 9 through 12 inclusive. Credit hours will be computed in accordance with the Nebraska Department of Education.

Satisfactory completion of the following courses must be presented in the candidate's record:

English	40 semester hours
Social Sciences	30 semester hours
Science	30 semester hours

Math	30 semester hours
P.E. and Health	10 semester hours
Intro to Speech	5 semester hours
Computer Apps.	5 semester hours
Personal Finance	5 semester hours beginning with the class of 2023
Foreign Language	Recommended 2 years if planning to attend a 4 year post-secondary institution.

1. ELIGIBILITY

Students must not be failing two or more subjects enrolled in the present semester. The student will not be allowed to participate in any public performance or competition on a weekly basis. Students who are failing two or more subjects for more than 10 school days will not be allowed to participate in activities, organizations or attend social functions such as dances. All students/parents will be given notice using the "Progress Reports" when the student is failing a class. Students that are failing two or more subjects will have 10 school days in which to raise their grade deficiency (students continue to practice and play). If one or more grades have not improved to a passing level (70% or higher) at the end of the 10 school days, the student will become ineligible on a weekly basis for public performances or competition (NO PRACTICE-NO PARTICIPATION). Failing more than 2 subjects at one time results in immediate ineligibility.

Students earn credits each semester with the intent of acquiring at a minimum of 270 by the end of their Senior year. Failure to meet the following minimum standards for each year may result in the student not being eligible for various grade level activities such as but not limited to: Prom, class field trips, class elections, homecoming royalty.....

Sophomore status equals	70 credits at the beginning of the school year
Junior status equals	140 credits at the beginning of the school year
Senior status equals	210 credits at the beginning of the school year

Section 3 Standards of Student Conduct Pertaining to Drugs, Alcohol and Tobacco

These standards are in addition to standards of student conduct elsewhere adopted by board policy or administrative regulation. The District's standards prohibit the possession, use, or distribution of illicit drugs or alcohol on school premises, in school vehicles, or as a part of any of the school's activities on or off school premises. Conduct prohibited at places and activities as herein-above described shall include, but not be limited to, the following:

1. Possession, use, distribution or being under the influence of any controlled substance, including but not limited to marijuana, any narcotic drug, any hallucinogen, any stimulant, or any depressant.

2. Possession of any prescription drug in an unlawful fashion.
 3. Possession, use, distribution or being under the influence of alcohol.
 4. Possession, use, distribution, or being under the influence of any abusable glue or aerosol paint or any other chemical substance for inhalation, including but not limited to lighter fluid, whiteout, and reproduction fluid, when such activity constitutes a substantial interference with school purposes.
 5. Possession, use, or distribution of any look-alike drug or look-alike controlled substance when such activity constitutes a substantial interference with school purposes, [including vaping devices](#).
 6. Possession, use or distribution of any tobacco product.
-

Electronic Devices

a. Philosophy and Purpose. Perkins County Jr/Sr High strongly discourages students from bringing and/or using electronic devices at school. The use of electronic devices can be disruptive to the educational process and are items that are frequently lost or stolen. In order to maintain a secure and orderly learning environment, and to promote respect and courtesy regarding the use of electronic devices, the District hereby establishes the following rules and regulations governing student use of electronic devices, and procedures to address student misuse of electronic devices.

b. Definitions.

(1) **“Electronic devices”** include, but are not limited to, cell phones, Mp3 players, iPods, personal digital assistants (PDAs), compact disc players, portable game consoles, cameras, digital scanners, laptop computers, iwatches, Fitbits, and other electronic or battery powered instruments which transmit voice, text, or data from one person to another.

(2) **“Sexting”** means generating, sending or receiving, encouraging others to send or receive, or showing others, through an electronic device, a text message, photograph, video or other medium that:

(i) Displays sexual content, including erotic nudity, any display of genitalia, unclothed female breasts, or unclothed buttocks, or any sexually explicit conduct as defined at Neb. Rev. Stat. § 28-1463.02; or

(ii) Sexually exploits a person, whether or not such person has given consent to creation or distribution of the message, photograph or video by permitting, allowing, encouraging, disseminating, distributing, or forcing such student or other person to engage in sexually explicit, obscene or pornographic photography, films, or depictions; or,

Possession and Use of Electronic Devices.

(1) Students are not permitted to possess or use any electronic devices during class time or during passing time except as otherwise provided by this policy. Cell phone usage is strictly prohibited during any class period; including voice usage, digital imaging, or text messaging. Students are allowed to have cell phones in the building. The cell phones need to remain in their lockers until their lunch-time. The students may also use them during passing periods at their lockers. **Students are not to take electronic devices into the bathrooms or locker rooms.** A cell phone that is confiscated in the classroom, hallway or during any time that it should be in the locker, will be confiscated until the end of the day and the student will receive detention time. The detention will be served that day after school if the principal is available. If not, arrangements will be made to serve the time. Three violations in a school year and the student will not be allowed to bring a phone into the building. Further disciplinary action will result if the student continues to bring a cell phone. Calls can be made during the school day on the student's cell phone in the main office with a pass from the classroom teacher and permission from office staff.

PARENTAL AUTHORIZATION AND RELEASE FORM ADMINISTRATION OF NON- PRESCRIPTION DRUGS TO STUDENTS

While the administration of medications to students should be scheduled outside of school hours whenever possible, occasionally it may be necessary for school personnel to administer nonprescription drugs to a student as authorized by the student's parents, guardians, or medical professionals and state law. School personnel will only dispense those nonprescription drugs which have been approved by state and federal law for use as a drug and meet the definition of nonprescription drugs in Nebraska's Medication Aide law which states:

Nonprescription drugs means nonnarcotic medicines or drugs which may be sold without a medical order and which are prepackaged for use by the consumer and labeled in accordance with the requirements of the laws and regulations of this state and the federal government.

In order for students to be administered nonprescription medication by school personnel, a parent or guardian must:

- **Complete and return this authorization form.**
- **Provide the district with any nonprescription drugs you wish to be administered in its original container from the manufacturer, which must include legible, unadulterated manufacturer instructions. The container must be labeled with the student's name.**
- **Provide the district with specific written instructions regarding the requested nonprescription drug's administration, including the date(s) the student is to be administered the drug, the dosage to be administered, the frequency of administration, and any other details or conditions relevant to administration.**

School personnel will not administer nonprescription drugs in a manner inconsistent with the manufacturer instructions or state law. School personnel will not administer non-prescription drugs that is expired.

The undersigned are the parent(s), guardian(s), or person(s) in charge of

(name of the student)

I authorize and request school personnel to administer nonprescription drugs to my student. I release the school district, its officials, and employees from any and all liability concerning the administration of nonprescription drugs to my student.

DATED this _____ day of _____, 20__.

Parent/Guardian

RECORD OF SELF-ADMINISTRATED MEDICINE

Parent's Phone _____

Student Name _____ Grade _____

Date to Begin _____ Date to End _____

Name of Medication _____

Dosage of Medication _____ Time _____

Doctor _____ Phone #1 _____

Phone # _____

Possible Adverse Reaction: _____



RAUNER & ASSOCIATES, P.C.
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July 1, 2019

To Board of Education, Perkins County Schools
Phillip Picquet, Superintendent
PO Box 829
Grant, NE 69140

We are pleased to confirm our understanding of the services we are to provide Perkins County Schools for the year ended August 31, 2019. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of Perkins County Schools as of and for the year ended August 31, 2019.

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that other information.

- 1) Management's Discussion and Analysis
- 2) Budgetary Comparison Information
- 3) General Fund Supplemental Schedule

Our responsibility for the other information listed above and included with the audited financial statements and auditor's report does not extend beyond the financial information identified in this report. We have no responsibility for determining whether such other information contained in these documents is properly stated.

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with the modified cash basis of accounting which is a comprehensive basis of accounting other than U.S. generally accepted accounting principles. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the standards contained in the Nebraska State Statutes and the Nebraska Department of Education and will include tests of the accounting records of Perkins County Schools and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of Perkins County Schools' financial statements. Our report will be addressed to the Superintendent and the Board of Education of Perkins County Schools. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the

effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that Perkins County Schools is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Perkins County Schools' compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will

not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also (1) assist in preparing the financial statements and related notes based on the trial balance of Perkins County Schools in conformity with the modified cash basis of accounting which is a comprehensive basis of accounting other than U.S. generally accepted accounting principles based on information provided by you and (2) propose journal entries affecting the financial statements that management reviews and accepts; and understands the nature of the proposed entries and the impact the entries have on the financial statements. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgement, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with the modified cash basis of accounting which is a comprehensive basis of accounting other than U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

You are responsible for including all informative disclosures that are appropriate for the modified cash basis of accounting. Those disclosures will include (1) a description of the modified cash basis of accounting, including a summary of significant accounting policies, and how the modified cash basis of accounting differs from GAAP; (2) informative disclosures similar to those required by GAAP; and (3) additional disclosures beyond those specifically required that may be necessary for the financial statements to achieve fair presentation.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with the modified cash basis of accounting. You agree to include our report on

the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with the modified cash basis of accounting; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with the modified cash basis of accounting; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to including the auditor's report in an exempt offering document, you agree that the aforementioned auditor's report, or reference to Rauner & Associates, P.C., will not be included in any such offering document without our prior permission or consent. Any agreement to perform work in connection with an exempt offering document, including an agreement to provide permission or consent, will be a separate engagement.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with (1) the preparation of the financial statements and related notes based on the trial balance of Perkins County Schools and (2) proposed journal entries affecting the financial statements that management reviews and accepts; and understands the nature of the proposed entries and the impact the entries have on the financial statements prior to their issuance and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to Perkins County Schools; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Rauner & Associates, P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Nebraska State Auditor and the Nebraska Department of Education or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Rauner & Associates, P.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Nebraska State Auditor and the Nebraska Department of Education. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on approximately August 1, 2019 and to issue our reports no later than November 5, 2019. Robert R. Rauner, Jr. is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be at our standard hourly rates and we agree that our gross fee will be \$13,264.00 plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc). The Nebraska Department of Education has recently required school districts to use ESSA coding to align with federal coding standards. If additional auditing procedures are required for trial balance and account coding work, the time associated with these auditing and reporting requirements will be billed separately from the audit services. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

The Nebraska Department of Education has requested the performance of additional services not addressed in this engagement letter related to compliance with the calculation of the Average Daily Membership as required by Rule 1 of the Nebraska Administrative Code. We will communicate with you regarding the scope of the additional services and the estimated fees in a separate engagement letter.

In the event that the Governmental Accounting Standards Board (GASB), the American Institute of CPA's (AICPA), the General Accounting Office (GAO), the Office of Management and Budget (OMB), or any other federal or state agency promulgates additional standards or audit procedures during the audit period, we will discuss these requirements with you before proceeding further. Before starting the additional work, we will prepare an estimate of the time necessary, as well as the fee for performing the additional work.

We appreciate the opportunity to be of service to Perkins County Schools and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us. You have requested that we provide you with a copy of our most recent external peer review report and any subsequent reports received during the contract period. Accordingly, our 2017 peer review report accompanies this letter.

Very truly yours,

Rauner and Associates, P.C.
Rauner & Associates, P.C.

RESPONSE:

This letter correctly sets forth the understanding of Perkins County Schools.

Management signature:

Governance signature:

Title: _____

Title: _____

Date: _____

Date: _____

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REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

December 29, 2017

**To the Owners of
Rauner & Associates, P.C.
and the Peer Review Committee of the
Nevada Society of Certified Public Accountants**

We have reviewed the system of quality control for the accounting and auditing practice of Rauner & Associates, P.C. (the firm) in effect for the year ended May 31, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards* including a compliance audit under the Single Audit Act.

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Rauner & Associates, P.C. in effect for the year ended May 31, 2017 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies), or fail. Rauner & Associates, P.C. has received a peer review rating of pass.

HSMC Orizon LLC
HSMC ORIZON LLC

5001 Compulsory Attendance and Excessive Absenteeism

"School success is 90 percent showing up; the other half is mental." Yogi Berra

Research on policies and practices that effectively encourage regular student attendance share some key components:

1. Education of parents regarding school attendance requirements.
2. Effective policies and practices to monitor attendance.
3. Clear definition of excessive absenteeism and a two-stage response to excessive absences.

The board has considered this educational research and used it to create the following policy on Compulsory Attendance and Excessive Absenteeism.

Required Attendance

Every person residing in the school district who has legal or actual charge or control of any child who is of mandatory attendance age shall cause that child to attend a public or private school regularly unless the child has graduated from high school or has been allowed to dis-enroll pursuant to this policy.

Mandatory Attendance Age

All children who are or will turn six years old before January 1 of the current school year are of mandatory attendance age. Children who have not turned eighteen years of age are of mandatory attendance age.

A child who will not reach age 7 before January 1 of the current school year may be excused from mandatory attendance if the child's parent or guardian completes an affidavit affirming that alternative educational arrangements have been made for the child. A copy of the required affidavit is attached to this policy.

Discontinuing Enrollment – 5 Year Old Students

The person seeking to discontinue the enrollment of a student who will not reach six years of age prior to January 1 of the current school year shall submit a signed, written request and to the superintendent using the form which is attached to this policy. The school district may request written verification or documentation that the person signing the form has legal or actual charge or control of the student. The school district shall discontinue the enrollment of

any student who satisfies these requirements. Any student whose enrollment is discontinued under this subsection shall not be eligible to reenroll in this school district until the beginning of the following school year unless otherwise required by law.

Discontinuing Enrollment – 16 and 17 Year Old Students

Only children who are at least 16 years of age may be disenrolled from the district. The person seeking to discontinue the child's enrollment shall submit a signed, written request and submit it to the superintendent using the form which is attached to this policy. The district will follow the procedures outlined on the attached form in considering requests to disenroll.

Only children disenrolling to attend a non-accredited school may be exempt from this policy. The person with legal or actual charge or control of the child must provide the superintendent with a copy of the signed request submitted to the State Department of Education for attending non-accredited schools. The superintendent may confirm the validity of the submission with the State Department of Education.

Attendance Officer

Each building principal is designated as an attendance officer for the district. Each building principal, at his or her discretion, may delegate these responsibilities to any other qualified individual. The attendance officer is responsible for enforcing the provisions of state law relating to compulsory attendance. This responsibility includes but is not limited to filing a report with the county attorney of the county in which a student resides. Compensation for the duties of attendance officer is included in the salary for the superintendent or designee.

Expectations for Regular Attendance:

1. Students are expected to attend every class, every day.
2. The only "excused" absences shall be:
 - a.) absences when a licensed health care provider has confirmed in writing that, in his/her professional medical opinion and within his/her scope of practice, the student is so physically or mentally ill that attendance impracticable or impossible;
 - b.) absences when the Nebraska State Patrol confirms in writing that weather conditions have made the roads impassable so that the student's attendance impracticable or impossible;

- c.) student attendance at a school-sponsored activity;
- d.) student has been suspended or expelled from school by the school district; and
- e.) absences required by law enforcement, child protective services or a court of competent jurisdiction, confirmed in writing to the school district.
- f.) Attendance at a funeral for a member of the immediate family (Parent, Sibling, Grandparents). Administration has discretion to excuse or not excuse funerals outside of immediate family members.
- g.) Military Obligations

3. All other absences, including absences for minor illnesses, family events, routine medical appointments are simply "absences."

4. Upon return from every absence or partial-day absence, *administration may require students to remain after school* to meet with teachers, work on missed assignments or simply to study. The location and supervision of the student will be determined by the building principal in consultation with the student's classroom teacher(s).

5. Students must not be absent from any course more than seven days in any given quarter in order to earn academic credit for that course for that quarter. Students who lose credit in any given course due to absences may appeal that loss of credit to his/her building principal.

Attendance Incentives:

Building principals *may* establish attendance incentives for their students. Those may include:

- Special Recognition of students who have 95% or greater attendance each quarter
- Excusal from certain classroom assignments (final exam, written report) for students with 95% or greater attendance each semester
- Special rewards (movie day, field day, extra recess) for students who have 95% or greater attendance

At the conclusion of each quarter building principals report to the board what incentives were implemented and the effectiveness of the incentive in improving student attendance and engagement.

When students are absent from school, district staff will respond as follows:

First Stage Response to Absences

1. A member of district staff will contact parent via telephone for every absence if the parent has not contacted the school in advance.
2. When a student receives 5 unexcused absences or the hourly equivalent in any semester, the Attendance Officer will follow the attached procedure for addressing barriers to the student's attendance.

When a student is absent more than twenty days per year or the hourly equivalent and any portion of the absences is unexcused, the Attendance Officer may file a report with the county attorney of the county in which the student resides. For example, if the student accumulates 23 days of excused absences due to documented illness and is tardy one time, the Attendance Officer may file a report with the appropriate county attorney. NEB. REV. STAT. § 43-247(3)(a) and (b).

3. When a student receives 5 unexcused absences a meeting may be called. That meeting will be documented on the attached form.
 - a. This meeting must be attended by attendance officer, parents, social worker or principal, and the student (if appropriate)
 - b. The meeting shall be documented
 - c. The meeting shall develop a collaborative plan to assist the student in improving his/her attendance
4. The superintendent must meet with the building principal if more than 10% of students miss seven or more days of class in any quarter to review strategies to improve the school building's climate. A consistent pattern of building-wide absenteeism may result in a formal remediation plan.

Adopted on: __5-15-17_____

Revised on: _____

Reviewed on: __7-18-18_____

Acknowledgment of Receipt

I understand that consistent school attendance is required by state law. I also understand that student achievement is directly linked to excellent attendance. I have received the board of education's new policy on student attendance and have reviewed it.

Student
Name _____

Student
Signature _____

Date _____

Parent/Guardian
Name _____

Parent/Guardian
Signature _____

Date _____

2007
Reimbursement and Miscellaneous Expenditures

1. Board members, employees, and volunteers of the school district are expected to maintain and enhance their effectiveness by being well-informed on issues affecting education. They are encouraged to attend education workshops, conferences, training programs, official functions, hearings, and meetings sponsored by the school district or state and national educational organizations which are helpful to them in performing their duties or which are in the best interests of the school district.

2. This board hereby gives prior approval for board members to attend meetings described in the preceding paragraph. Upon approval by the board president, or the superintendent or designee when the board president is unavailable, such board members may attend authorized meetings without further action or approval by the board, and shall be paid or reimbursed for registration costs, tuition costs, fees or charges, travel expenses, and costs of meals and lodging as permitted by law.
 - a. The superintendent or the superintendent's designee may authorize employees and volunteers to attend meetings described in the first paragraph and may authorize the payment of such registration costs, tuition costs, fees, charges, travel expenses, costs of meals, and/or costs of lodging as he or she deems appropriate and as permitted by law.

 - b. Expenses for attendance at any of the above activities shall be paid by the school district as allowed by law. The Board shall pay or reimburse attendees for expenses that are actually, necessarily, and reasonably incurred in attending educational seminars, conventions, and workshops; conferences; training programs; official school functions, hearings or meetings, provided that such reimbursement is permitted by law.

 - c. The board authorizes the expenditure of funds for non-alcoholic beverages for individuals attending public meetings of the board and non-alcoholic beverages and meals for individuals while performing or immediately after performing relief, assistance, or support activities in emergency situations, and for any volunteers during or

immediately following their participation in any activity approved by the board.

- d. It is in the best interest of this school district to recognize service by board members, employees, and volunteers. The board authorizes the president, superintendent or the superintendent's designee to determine when and to whom plaques, certificates of achievement, flowers or other items of value should be granted, provided that no such plaque, certificate, flowers or other item of value shall cost more than \$150.00.

- e. Funds may be spent for one recognition dinner each year for elected and appointed officials, employees or volunteers of the school district. The maximum cost per person for such a dinner shall not exceed \$25.00.

Adopted on: 4-17-17

Revised on: _____

Reviewed on: 7-15-19

5054 Student Bullying

Definition of Bullying. The Centers for Disease Control and Prevention defines bullying as “any unwanted aggressive behavior(s) by another youth or group of youths who are not siblings or current dating partners that involves an observed or perceived power imbalance and is repeated multiple times or is highly likely to be repeated.” Nebraska statute defines bullying as “an ongoing pattern of physical, verbal or electronic abuse.” The District’s administrators are authorized to use both of these definitions to determine whether any specific situation constitutes bullying. Both of these definitions include both in-person and cyberbullying behaviors.

Bullying Prohibited. Students are prohibited from engaging in any form of bullying behavior.

Disciplinary Consequences. The disciplinary consequences for bullying behavior will depend on the frequency, duration, severity and effect of the behavior.

A student who engages in bullying behavior on school grounds, in a vehicle owned, leased, or contracted by a school being used for a school purpose by a school employee or his or her designee, or at school-sponsored activities or school-sponsored athletic events may be subject to disciplinary consequences including but not limited to long-term suspension, expulsion, or mandatory reassignment.

Without limiting the foregoing, a student who engages in bullying behavior that materially and substantially interferes with or disrupts the educational environment, the district’s day-to-day operations, or the education process, regardless of where the student is at the time of engaging in the bullying behavior, may be subject to discipline to the extent permitted by law.

Bullying Based on Protected Class Status. Bullying based on protected class status is unique and may require additional investigation. The appropriate district staff member or coordinator will promptly investigate bullying complaints that violate the district’s antidiscrimination policies.

Support for Students Who Have Experienced Bullying. Regardless of where the bullying occurred, the district will consider whether victims of bullying are suffering an adverse educational impact and, if

appropriate, will refer those students to the district's student assistance team.

Bullying Prevention and Education. Students and parents are encouraged to inform teachers or administrators orally or in writing about bullying behavior or suspected bullying behavior. School employees are required to inform the administrator of all such reports. The appropriate administrator shall promptly investigate all such reports. Each building shall engage in activities which educate students about bullying, bullying prevention and digital citizenship.

Policy Review. The school district shall review this policy annually.

Adopted on: 6-19-17

Revised on: 7-16-18

Reviewed on: 7-16-18

2002 Organization of the Board

1. Membership, Term and Election

- a. The Board of Education shall be comprised of six members who will be elected at large.
- b. Those who wish to serve on the board shall file, be elected, and serve terms of office on the board according to law.

2. Internal Organization and Officers

a. President

- i. At the regular January meeting, the board shall elect from among its members a president who shall serve in that capacity for one year.
- ii. The president shall preside at all board meetings, and shall perform such other duties as may be prescribed by law or by action of the board.

b. Vice President

- i. At the regular January meeting, the board shall elect from among its members a vice president who shall serve in that capacity for one year.
- ii. The vice president shall preside in the absence of the president, and shall perform such other duties as are assigned by the board.

c. Secretary

- i. At the regular January meeting, the board shall elect a secretary who need not be a member of the board. The secretary shall serve in that capacity for one year. If the secretary is a member of the board, an assistant secretary may be named and his or her duties and compensation set by the board.
- ii. The secretary shall see that an accurate record of the proceedings of the board is kept, that a copy of the

proceedings is provided to each board member and to the superintendent, and that a concise summary of each month's meeting is published along with a list of all approved claims. The secretary shall perform such other duties as are prescribed by law and assigned by the board.

d. Treasurer

- i. A treasurer from the board will be designated on a year-to-year basis.
- ii. The treasurer will sign checks and certain other documents. The treasurer is the custodian of the monies of the district.
- iii. The treasurer shall give bond or equivalent insurance coverage payable to the district as prescribed by law with the cost of the bond being paid by the district.
- iv. The treasurer shall issue no warrant of payment of claim against the district until such claim has been duly authorized by the board and has been duly countersigned by the president.
- v. The vice president or secretary may sign any warrant in the absence of either the president or the treasurer.

3. Board Officer Voting and Tie Breakers

- a. The vote to elect board officers may be taken by secret ballot, but the total number of votes for each candidate shall be recorded in the minutes.
- b. In the event any officer cannot be elected by a majority after 10 votes; no votes occur after ten motions fail for lack of a "second,"; or no member volunteers to serve as an officer for a particular position, the tie will be broken by the applicable method:
 - i. [Option 1]: If the board is split between two members, they will each serve as the officer for six months of the year. The initial six-month term will be determined by coin flip.
 - [Option 2]: If the board is split between two members, the officer will be determined by coin flip. The winning member

will be the officer for the upcoming year unless the position changes by action of the board.

- ii. If the board is split between more than two members who wish to serve as the officer, any member wanting to serve as the officer will put his or her name into a drawing. The name drawn out will be the officer for the upcoming year unless the position changes by action of the board.
- iii. If no member is willing to serve as an officer for a position which is required to be a member of the board, all non-officers' names will be put into a drawing. The name drawn out will be the officer for the upcoming year unless the position changes by action of the board.

4. Committees

- a. The board shall authorize such special committees as it deems necessary. The board president shall appoint members to the committee, and designate its function, tasks it is to perform, and a completion date for its work.
- b. On or before the beginning of each **calendar** year, the board shall appoint three members to form a Committee on **American Civics**. The committee's duties shall be those prescribed by Nebraska statutes, **which include:**
 - i. **Hold no fewer than two public meetings annually, at least one when public testimony is accepted;**
 - ii. **Keep minutes of each meeting showing the time and place of the meeting, which members were present or absent, and the substance and details of all matters discussed;**
 - iii. **Examine and ensure that the social studies curriculum used in the district is aligned with the social studies standards adopted pursuant to section 79-760.01 and teaches foundational knowledge in civics, history, economics, financial literacy, and geography;**
 - iv. **Review and approve the social studies curriculum to ensure that it stresses the services of the men and women who played a crucial role in the achievement of national independence, establishment of our constitutional government, and preservation of the union and includes the incorporation of multicultural education as set forth in sections 79-719 to 79-723 in order to instill a pride and**

- respect for the nation's institutions and not be merely a recital of events and dates;
- v. Ensure that any curriculum recommended or approved by the committee on American civics is made readily accessible to the public and contains a reference to this section;
 - vi. Ensure that the district develops and utilizes formative, interim, and summative assessments to measure student mastery of the social studies standards adopted pursuant to section 79-760.01;
 - vii. Ensure that the social studies curriculum in the district incorporates one or more of the following for each student:
 - 1. Administration of a written test that is identical to the entire civics portion of the naturalization test used by United States Citizenship and Immigration Services prior to the completion of eighth grade and again prior to the completion of twelfth grade with the individual score from each test for each student made available to a parent or guardian of such student; or
 - 2. Attendance or participation between the commencement of eighth grade and completion of twelfth grade in a meeting of a public body as defined by section 84-1409 followed by the completion of a project or paper in which each student demonstrates or discusses the personal learning experience of such student related to such attendance or participation; or
 - 3. Completion of a project or paper and a class presentation between the commencement of eighth grade and the completion of twelfth grade on a person or persons or an event commemorated by a holiday listed in section 79-724(6) or on a topic related to such person or persons or event; and
 - viii. Take all such other steps as will assure the carrying out of the provisions of this section and provide a report to the school board regarding the committee's findings and recommendations.

5. Vacancies

- a. A vacancy on the board of education shall exist when any one of the following occurs:
 - i. A member submits his or her formal resignation from the board.

- ii. A member removes himself or herself from the district or is absent from the district for a continuous period of sixty days.
 - iii. A member misses more than two consecutive regular board meetings unless excused by a majority of the remaining members.
 - iv. Such other reasons as are set forth in Nebraska statutes.
- b. The board shall make note the vacancy in its minutes and shall give notice of the date the vacancy occurred, the office vacated, and the length of the unexpired term to (1) the election commissioner or county clerk, and (2) the public by published notice in a newspaper of general circulation in the district.
- c. Vacancies shall be filled in the manner set forth in Nebraska statutes.

Adopted on: __7-17-17_____

Revised on: __7-15-19_____

Reviewed on: _____

2006 Complaint Procedure

Good communication helps to resolve many misunderstandings and disagreements. This complaint procedure applies to board members, patrons, students and school staff, unless the staff member is subject to a different grievance procedure pursuant to policy or contract. Individuals who have a complaint should discuss their concerns with appropriate school personnel in an effort to resolve problems. When such efforts do not resolve matters satisfactorily, including matters involving discrimination or harassment on the basis of race, color, national origin, sex, marital status, disability, or age, a complainant should follow the procedures set forth below.

A preponderance of the evidence will be required to discipline a party accused of misconduct. This means that the investigator must conclude that it is more likely than not that misconduct occurred.

Complaint and Appeal Process.

1. The first step is for the complainant to speak directly to the person(s) with whom the complainant has a concern. For example, a parent who is unhappy with a classroom teacher should initially discuss the matter with the teacher. However, the complainant should skip the first step if complainant believes speaking directly to the person would subject complainant to discrimination or harassment.
2. The second step is for the complainant to speak to the building principal, Title IX/504 coordinator, superintendent of schools, or president of the board of education, as set forth below.
 - a) Complaints about the operation, decisions, or personnel within a building should be submitted to the principal of the building.
 - b) Complaints about the operations of the school district or a building principal should be submitted in writing to the superintendent of schools.
 - c) Complaints about the superintendent of schools should be submitted in writing to the president of the board of education.

- d) Complaints involving discrimination or harassment on the basis of race, color, national origin, gender, marital status, disability, or age may also be submitted, at any time during the complaint procedure to the School District's Title IX/504 coordinator. Complaints involving discrimination or harassment may also be submitted at any time to the Office for Civil Rights, U.S. Department of Education: by email at OCR.KansasCity@ed.gov; by telephone at (816) 268-0550; or by fax at (816) 268-0599.
3. When a complainant submits a complaint to an administrator or to the Title IX/504 coordinator, the administrator or Title IX/504 coordinator shall promptly and thoroughly investigate the complaint, and shall:
- a) Determine whether the complainant has discussed the matter with the staff member involved.
 - 1) If the complainant has not, the administrator or Title IX/504 coordinator will urge the complainant to discuss the matter directly with that staff member, if appropriate.
 - 2) If the complainant refuses to discuss the matter with the staff member, the administrator or Title IX/504 coordinator shall, in his or her sole discretion, determine whether the complaint should be pursued further.
 - b) Strongly encourage the complainant to reduce his or her concerns to writing.
 - c) Interview the complainant to determine:
 - 1) All relevant details of the complaint;
 - 2) All witnesses and documents which the complainant believes support the complaint;
 - 3) The action or solution which the complainant seeks.
 - d) Respond to the complainant. If the complaint involved discrimination or harassment, the response shall be in

writing and shall be submitted within 180 days after the administrator or Title IX/504 coordinator received the complaint.

4. If either the complainant or the accused party is not satisfied with the administrator's or the Title IX/504 coordinator's decision regarding a complaint he or she may appeal the decision to the superintendent.
 - a) This appeal must be in writing.
 - b) This appeal must be received by the superintendent no later than ten (10) business days from the date the administrator or Title IX/504 coordinator communicated his/her decision to the complainant.
 - c) The superintendent will investigate as he or she deems appropriate. However, all matters involving discrimination or harassment shall be promptly and thoroughly investigated.
 - d) Upon completion of this investigation, the superintendent will inform the complainant in writing of his or her decision. If the complaint involved discrimination or harassment, the superintendent shall submit the decision within 180 days after the superintendent received complainant's written appeal.

5. If either the complainant or the accused party is not satisfied with the superintendent's decision regarding a complaint he or she may appeal the decision to the board.
 - a) This appeal must be in writing.
 - b) This appeal must be received by the board president no later than ten (10) business days from the date the superintendent communicated his/her decision to the complainant.
 - c) This policy allows, but does not require the board to receive statements from interested parties and witnesses relevant to the complaint appeal. However, all matters involving discrimination or harassment shall be promptly and thoroughly investigated.

- d) The board will notify the complainant in writing of its decision. If the complaint involved discrimination or harassment, the board shall submit its decision within 180 days after it received complainant's written appeal.
 - e) There is no appeal from a decision of the board.
6. When a formal complaint about the superintendent of schools has been filed with the president of the board, the president shall promptly and thoroughly investigate the complaint, and shall:
- a) Determine whether the complainant has discussed the matter with the superintendent.
 - 1) If the complainant has not, the board president will urge the complainant to discuss the matter directly with the superintendent, if appropriate.
 - 2) If the complainant refuses to discuss the matter with the superintendent, the board president shall, in his or her sole discretion, determine whether the complaint should be pursued further.
 - b) Strongly encourage the complainant to reduce his or her concerns to writing.
 - c) Determine, in his or her sole discretion, whether to place the matter on the board agenda for consideration at a regular or special meeting.
 - d) Respond to the complainant. If the complaint involved discrimination or harassment, the response shall be in writing and shall be submitted within 180 days after the president received the complaint.

No Retaliation. The school district prohibits retaliation against any person for filing a complaint or for participating in the complaint procedure in good faith.

Special Rules Regarding Educational Services and Related Services to Students with Disabilities.

Students with disabilities and their families have specific rights outlined in state and federal law, including administrative processes by which they may challenge the educational services being provided by the school district. Therefore, the appeal process contained in this policy may not be used to challenge decisions made by a student's individualized education plan (IEP) team or 504 team.

Complaints about the educational services provided a student with a disability, including but not limited to services provided to a student with an IEP, access to curricular and extracurricular activities, and educational placement must be submitted to the school district's Director of Special Education. The Director of Special Education will address the complaint in a manner that he/she deems appropriate and will provide the complainant with a copy of the Notice of IDEA Parental Rights promulgated by the Nebraska Department of Education.

Complaints about the educational services provided a student with a disability pursuant to a Section 504 plan must be submitted to the school district's 504 Coordinator. The 504 Coordinator will address the complaint in a manner that he/she deems appropriate and will provide the complainant with a copy of the Notice of Section 504 Parental Rights adopted by the board of education.

Complaints about the educational services provided to a student who is suspected of having a disability must be submitted in writing to the school district's Director of Special Education or to the district's 504 Coordinator. The Director of Special Education or 504 Coordinator will either refer the student for possible verification as a student with a disability or will provide prior written notice of the district's refusal to do so.

Bad Faith or Serial Filings. The purpose of the complaint procedure is to resolve complaints at the lowest level possible within the chain of command. Individuals who file complaints (a) without a good faith intention to attempt to resolve the issues raised; (b) for the purpose of adding administrative burden; (c) at a volume unreasonable to expect satisfactory resolution; or (c) for purposes inconsistent with the efficient operations of the district may be dismissed by the superintendent without providing final resolution other than noting the dismissal. There is no appeal from dismissals made pursuant to this section.

Adopted on: 4-17-17

Revised on: 7-15-19

Reviewed on: _____

"Option A"

3016

Smoking

Smoking, including the possession or use of cigarettes, cigars, or other tobacco or tobacco derivative products; vapor products or electronic nicotine delivery systems; alternative nicotine products;^{L7} or any other such look-alike or imitation product, is not permitted on school property at any time.

"Option B"

3016

Use of Tobacco Products

The use or possession of any tobacco product, including ~~the use of cigarettes, cigars, or other tobacco or tobacco derivative products;~~ vapor products or electronic nicotine delivery systems; alternative nicotine products;^{L7} or any other such look-alike or imitation product, is not permitted on school property at any time.

"Option C"

3016

Smoking

Smoking, including the use of cigarettes, cigars, or other tobacco or tobacco derivative products; vapor products or electronic nicotine delivery systems; alternative nicotine products;^{L7} or any other such look-alike or imitation product, is permitted by non-students on school property only in specifically designated areas.

Adopted on: 10-16-17

Revised on: 7-15-19

Reviewed on: _____

3039

Threat Assessment and Response

Team Concept

The board of education is committed to providing a safe environment for members of the school community. Students, staff and patrons are urged to immediately report any statements or behavior that makes the observer fearful or uncomfortable about the safety of the school environment.

1. **Obligation to Report threatening Statements or Behaviors.**

All staff and students must report any threatening statements or behavior to a member of the administration. Staff and students must make such report regardless of the nature of the relationship between the individual who initiated the threat or threatening behavior and the person(s) who were threatened or who were the focus of the threatening behavior. Staff and students must also make such reports regardless of where or when the threat was made or the threatening behavior occurred.

THREATS OR ASSAULTS WHICH REQUIRE IMMEDIATE INTERVENTION SHOULD BE REPORTED TO THE POLICE AT 911.

2. **Threat Assessment Team**

The threat assessment team (team) shall consist of _____ . [this team should include at least the superintendent of schools, building principal(s), guidance counselor and local law enforcement. It also could include the school nurse, members of the mental health profession who would be willing to work with the school. It should not include parents or board members. Members of the school crisis team may also serve on the threat assessment team.]

The team is responsible for investigating all reported threats to school safety, evaluating the significance of each threat, and devising an appropriate response. The threat assessment team shall work closely with the crisis team in planning for crisis situations. The threat assessment team shall be familiar with mental health resources available to students, staff and patrons and shall collaborate with local mental health service providers as appropriate.

3. Threat Assessment Investigation and Response

All reports of violent, threatening, stalking or other behavior or statements which could be interpreted as posing a threat to school safety will immediately be forwarded to a member of the team. Upon receipt of an initial report of any threat, the team will take steps to verify the information, make an initial assessment, and document any decision involving further action. This investigation may include interviews with the person who made the statement(s) or engaged in the behavior of concern, interviews with teachers and other staff members who may have information about the individual of concern, interviews with the target(s) of the threatening statements or behavior, interviews of family members, physical searches of the individual of concern's person, possessions, and home (as allowed by law and in cooperation with law enforcement), and any other investigatory methods that the team determines to be reasonable and useful.

At the conclusion of the investigation, the team will determine what, if any, response to the threat is appropriate. The team is authorized to disclose the results of its investigation to law enforcement and to the target(s) of any threatened acts. The team may refer the individual of concern to the appropriate school administrator for consequences under the school's student discipline policy or, if appropriate, report the results of its investigation to the student's individualized education plan team.

4. Communication with the Public about Reported Threats

To the extent possible, the team will keep members of the school community informed about possible threats and about the team's response to those threats. This communication may include oral announcements, written communication sent home with students, and communication through print or broadcast media. However, the team will not reveal the identity of the individual of concern or of any target(s) of threatened violence **unless permitted by law.**

5. Coordination with the Crisis Team After Resolution of Threat

The threat assessment team will confer with the district's crisis team after a threat has been investigated to provide the crisis team with information that the crisis team may use in assessing or revising the district's All-Hazard School Safety Plan.

Adopted on: 7-17-17

Revised on: 7-15-19

Reviewed on: _____

3046 Animals at Schools

Animals are not allowed in school district buildings or on school district property without the written permission of the superintendent or his or her designee except as provided in this policy or as otherwise required by law.

I. USE OF ANIMALS FOR INSTRUCTIONAL PURPOSES

Animals that support a district program or curriculum or that are used for instructional purposes are allowed in school district buildings or on school district property with the written permission of the superintendent or building principal.

II. SERVICE ANIMALS

The school district does not permit discrimination against individuals with disabilities, including those who require the assistance of a service animal. An individual with a disability is permitted to be accompanied by his/her service animal on school property when required by law, subject to the conditions of this policy.

Service Animal. A "service animal" is a dog that has been individually trained to do work or perform tasks for the benefit of an individual with a disability, including a physical, sensory, psychiatric, intellectual, or other mental disability. Work or tasks **do not** include the crime deterrent effects of an animal's presence and the provision of emotional support, well-being, comfort, or companionship. The work or tasks performed by a service animal must be directly related to the handler's disability or necessary to mitigate a disability. Other species of animals, whether wild or domestic, trained or untrained, are not service animals for the purposes of this definition. **See also**, Miniature Horses below.

School District Inquiries. School officials **may** ask the owner or handler of an animal whether the animal is required because of a disability and what work or task the animal has been trained to do **unless** the answers to these inquiries are readily apparent. School officials **may not** ask about the nature or extent of a person's disability and may not require documentary proof of certification or licensing as a service animal.

Procedural Requirements. The following requirements must be satisfied **before** a service animal will be allowed in school buildings or on school grounds:

Request. A person who wants to be accompanied by his/her service animal must submit a written request form to a principal or superintendent. The request form is attached to this policy. These requests must be renewed each school year or whenever a different service animal will be used.

Health and Vaccination. The owner or handler must have proof of current licensure from the local licensing authority including proof of the service animal's current vaccinations and immunizations required by law.

Service animals will not be allowed in school buildings or other school property until the school has approved the request.

Control. A service animal must be under the control of its handler at all times. The service animal must have a harness, backpack, vest identifying the dog as a trained service dog, leash, or other tether. If the handler is unable to use a harness, backpack, vest, leash, or other tether, because of a disability or the use of a harness, backpack, vest, leash, or other tether would interfere with the service animal's safe, effective performance of work or tasks, the use of these items is not required. However, the service animal must be otherwise under the handler's control.

Exclusion or Removal from School. A service animal may be excluded from school property and buildings if a school administrator determines that:

- (1) A handler does not have control of the service animal;
- (2) The service animal is not housebroken;
- (3) The service animal presents a direct and immediate threat to others in the school; or
- (4) The animal's presence fundamentally alters the nature of the service, program, or activity.

The handler or the student's parent or guardian shall be required to remove the service animal from school premises immediately upon such a determination. If the service animal is removed, the individual with a disability shall be provided with the opportunity to participate in the service, program, or activity without the service animal.

Allergic Reactions. If any student or school employee assigned to a classroom or mode of transportation in which a service animal is permitted suffers an allergic reaction to the service animal, the person having custody and control of the animal will be required to remove the animal to a different location designated by an administrator. The school will arrange a meeting

between school personnel, the individual with the disability, and the parents or guardian(s) of the person with the disability if that person is a student to develop an alternate plan.

Supervision and Care of Service Animals. The owner or handler of a service animal is solely responsible for the supervision and care of the animal, including any feeding, exercising, and clean up while the animal is in a school building or on school property. The student's parent or guardian is responsible for providing for the supervision and the care of the animal in the event that his or her student is not able to do so. The school district is not responsible for providing any care, supervision, or assistance for a service animal.

Extra Charges. The owner or handler of a service animal will not be required to pay an admission fee or a charge for the animal to attend events for which a fee is charged.

Damage to School Property and Injuries. The owner or handler of a service animal is solely responsible and liable for any damage to school property or injury to personnel, students, or others caused by the animal.

Miniature Horses. Requests to permit the use of a miniature horse by an individual with a disability will be addressed on a case-by-case basis by considering the following factors:

- (1) The type, size, and weight of the miniature horse and whether the facility can accommodate these features;
- (2) Whether the handler has sufficient control of the miniature horse;
- (3) Whether the miniature horse is housebroken; and
- (4) Whether the miniature horse's presence in a specific facility compromises legitimate safety requirements that are necessary for safe operation.

All additional requirements outlined in this policy, which apply to service animals, shall apply to miniature horses.

Service Animal in Training. This policy shall also be applicable to service animals in training that are accompanied by a bona fide trainer.

Denial of Access and Grievance. If a school official denies a request for access of a service animal, the disabled individual or parent or guardian can file a written grievance with the school's Section 504 Coordinator.



[OPTION 1]

III. THERAPY ANIMALS

The school district supports the use of therapy animals by teachers or other qualified school personnel (“Owner”) for the benefit of its students subject to the conditions of this policy.

Therapy Animal. A “therapy animal” is an animal that has been individually trained and certified to work with its Owner to provide emotional support, well-being, comfort, or companionship to school district students. Therapy animals are not “service animals” as that term is used in the American with Disabilities Act. The animal must be well behaved and have a temperament that is suitable for interaction with students and others in a public school. Therapy animals are personal property of the Owner and are not owned by the school district.

Therapy Animal Standards and Procedures. The following requirements must be satisfied *before* a therapy animal will be allowed in school buildings or on school grounds:

Request. An Owner who wants to bring a therapy animal to school must submit a written request form to a principal or superintendent. The request form is attached to this policy. The request must be renewed each school year or whenever a different therapy animal will be used.

Training and Certification. The Owner must submit training and certification information requested by the Superintendent or his or her designee. Any certification required by the school district must remain current at all times.

Health and Vaccination. The therapy animal must be clean, well groomed, in good health, house broken, and immunized against diseases common to such animals. The Owner must submit proof of current required licensure from the local licensing authority and proof of the therapy animal’s current vaccinations and immunizations from a licensed veterinarian, if applicable.

Control. A therapy animal must be under the control of the Owner at all times.

Identification. The therapy animal must have appropriate identification identifying it as a therapy animal.

No Disruption. The therapy animal must not disrupt the educational process by any of its behaviors.

Health and Safety. The therapy animal must not pose a health and safety risk to any student, employee, or other person at school.

Supervision and Care of Therapy Animals. The Owner is solely responsible for the supervision and care of the therapy animal, including any feeding, exercising, and clean up while the animal is in a school building or on school property. The school district is not responsible for providing any care, supervision, or assistance for a therapy animal.

Authorized Area(s). The Owner shall only allow the therapy animal to be in areas in school buildings or on school property that are authorized by school district administrators.

Insurance. The Owner must submit a copy of an insurance policy that provides liability coverage for the therapy animal while on school property.

Exclusion or Removal from School. A therapy animal may be excluded from school property and buildings if a school administrator determines that:

- (1) A handler does not have control of the therapy animal;
- (2) The therapy animal is not housebroken;
- (3) The therapy animal presents a direct and immediate threat to others in the school; or
- (4) The animal's presence otherwise interferes with the educational process.

The Owner shall be required to remove the therapy animal from school premises immediately upon such a determination.

Allergic Reactions. If any student or school employee assigned to a classroom in which a therapy animal is permitted suffers an allergic reaction to the therapy animal, the Owner of the animal will be required to remove the animal to a different location designated by an administrator.

Damages to School Property and Injuries. The Owner of a therapy animal is solely responsible and liable for any damage to school property or injury to personnel, students, or others caused by the therapy animal.

Other Therapy Animals. Therapy animals (1) owned by students, patrons, or other non-school employees or (2) owned by school employees for their own benefit will not be allowed on school grounds or school property except as otherwise required by law.

[OPTION 2]

III. THERAPY ANIMALS

A “therapy animal” is an animal that has been individually trained and certified to work with its owner to provide emotional support, well-being, comfort, or companionship. Therapy animals are not “service animals” as that term is used in the Americans with Disabilities Act.

Therapy animals will not be allowed on school grounds or school property except as otherwise required by law.

Adopted on: 7-17-17

Revised on: 7-15-19

Reviewed on: _____

3053 Nondiscrimination

The School District does not discriminate on the basis of prohibited factors in employment and educational programs/activities. The School District affirmatively strives to provide equal opportunity for all as required by:

Title VI of the Civil Rights Act of 1964 - prohibits discrimination on the basis of race, color, religion, or national origin

Title VII of the Civil Rights Act of 1964 as amended - prohibits discrimination in employment on the basis of race, color, religion, sex, or national origin

Title IX of the Education Amendments of 1972 - prohibits discrimination on the basis of sex

Age Discrimination in Employment Act of 1967 (ADEA) as amended - prohibits discrimination on the basis of age with respect to individuals who are at least 40

The Equal Pay Act of 1963 as amended - prohibits sex discrimination in payment of wages to women and men performing substantially equal work in the same establishment

Section 504 of the Rehabilitation Act of 1973 - prohibits discrimination against the disabled

Americans with Disabilities Act of 1990 (ADA) - prohibits discrimination against individuals with disabilities in employment, public service, public accommodations and telecommunications

The Family and Medical Leave Act of 1993 (FMLA) - requires covered employers to provide up to 12 weeks of unpaid, job-protected leave to "eligible" employees for certain family and medical reasons

The Pregnancy Discrimination Act of 1978 - prohibits discrimination in employment on the basis of pregnancy, childbirth, or related medical conditions

The Uniformed Services Employment and Reemployment Rights Act (USERRA) - provides job protections and reemployment rights to military reservists and National Guard members called to active duty

The Boy Scouts of America Equal Access Act which prohibits discrimination against groups that wish to access district facilities

The Nebraska Fair Employment Practice Act (FEPA) – prohibits employment discrimination on the basis of race, color, national origin, religion, sex (including pregnancy), disability, marital status, and retaliation

Nebraska Age Discrimination in Employment Act (Age Act) – prohibits employment discrimination on the basis of age for those individuals who are over 40 years of age

The Equal Pay Act of Nebraska – prohibits discriminatory wage practices based on sex

The Nebraska Equal Opportunity in Education Act – prohibits discrimination on the basis of sex (including pregnancy) by any educational institution

Veterans Preference Law (NEB. REV. STAT §§ 48-225 to 48-231) - stipulates categorical preferences for employment for military veterans and for the spouses of disabled veterans

Additional School Board policies prohibit harassment and/or discrimination against students, employees, or patrons on the basis of sex, race, color, ethnic or national origin, religion, marital status, disability, age, pregnancy, and any other legally prohibited basis. Retaliation for engaging in a protected activity is also prohibited.

Any person who believes she or he has been discriminated against, denied a benefit, or excluded from participation in any district education program or activity may file a complaint using the district’s complaint procedures.

Inquiries regarding compliance with any of the laws referred to in this policy may be directed to the superintendent or to the district’s Title IX and/or Section 504/ADA Coordinator.

Adopted on: __7-15-19 from BP 4001_____

Revised on: _____

Reviewed on: _____

4048

Assessment Administration and Security

The purpose of all testing and assessments is to measure students' knowledge, skills or abilities in the area tested. All staff members are prohibited from engaging in any behavior that adversely affects the validity of test scores as a measure of student achievement. This policy applies to all national, state, and local assessments, including both standardized and general classroom assessments.

1. Assessment Responsibilities

- a. Each building principal, in consultation with the Superintendent and classroom teachers, will be responsible for:
 - overseeing the scheduling of state administered assessments, training all staff who administer assessments, and ensuring that all assessments, including make-up testing, is completed within required testing windows;
 - obtaining Standards, Assessment and Accountability Updates from the Department of Education and circulating the relevant portions of those updates to other staff members;
 - informing the board of education of changes to the Nebraska **Student-Centered Assessment System** Security Procedures; and
 - signing and enforcing the **Nebraska Student-Centered Assessment System** Security Agreement.
- b. Every classroom teacher or other staff member who administers assessments is responsible for:
 - complying with the Nebraska **Student-Centered Assessment System** Security Procedures;
 - taking all reasonable and prudent steps to ensure the accuracy and integrity of all academic testing, including statewide assessments; and

- ensuring the security of all test materials.

2. Security Violations and Cheating

a. Classroom assessments

Staff members who suspect students of having cheated on a classroom assessment should conduct a reasonable inquiry and impose consequences on the student consistent with classroom rules and the student handbook.

b. State Accountability Tests

Staff members who suspect a breach of security on State Accountability Tests, must promptly report their suspicions to the building principal or superintendent. The superintendent must notify the Department of Education's Statewide Assessment Office and follow the Department's protocol for Reporting and Investigating Test Security Violations.

Staff members who engage in or enable students to engage in academic dishonesty in any testing or assessment will be subject to discipline up to and including the immediate cancellation of their employment contract.

Adopted on: ___9-18-17_____

Revised on: ___7-15-19_____

Reviewed on: _____

4052
Job References to Prospective Employers

All requests for employment-related references or employment history by prospective employers of current or former employees must be referred to a member of the administrative team. The administrator will either provide a reference in compliance with this policy or will forward the request to the superintendent.

If the school district is subject to a written separation agreement regarding a particular employee, the terms of that agreement will govern the district's response to requests for information, regardless of any written consent provided to the school district.

If the school district is not bound by a separation agreement and receives a legally enforceable written consent to release information, the district may provide the information authorized by that document. The school district may provide additional truthful information to prospective employers of current and former employees in accordance with this policy.

Employees Suspected of Sexual Misconduct Against a Minor or Student

Apart from the routine transmission of administrative and personnel files or unless otherwise permitted by law, the district and any employee, contractor, or agent of the school district is prohibited from providing any employee any assistance in obtaining a new job if the school district or the individual acting for the school district has probable cause to believe said employee has engaged in sexual misconduct with a student or minor in violation of the law.

Adopted on: __9-18-17_____

Revised on: ____7-15-19_____

Reviewed on: _____

5035 Student Discipline

Administrative and teaching personnel may take actions regarding student behavior, other than those specifically provided in this policy and the Student Discipline Act, which are reasonably necessary to aid the student, further school purposes, or prevent interference with the educational process. Such actions may include, but need not be limited to, counseling of students, parent conferences, rearrangement of schedules, requirements that a student remain in school after regular hours to do additional work, restriction of extracurricular activity, or requirements that a student receive counseling, psychological evaluation, or psychiatric evaluation upon the written consent of a parent or guardian to such counseling or evaluation. Disciplinary consequences may also include in-school suspension, Saturday School, and any other consequence authorized by law. District administrators may develop building-specific protocols for the imposition of student discipline.

In this policy, references to "Principal" shall include building principals, the principal's designee, or other appropriate school district administrators.

Any statement, notice, recommendation, determination, or similar action specified in this policy shall be effectively given at the time written evidence thereof is delivered personally to or upon receipt of certified or registered mail or upon actual knowledge by a student or his or her parent or guardian.

Any student who is suspended or expelled from school pursuant to this policy may not participate in any school activity during the duration of that exclusion including adjacent school holidays and weekends. The student activity eligibility of a student who is mandatorily reassigned shall be determined on a case-by-case basis by the principal of the building to which the student is reassigned.

Short-Term Suspension

The Principal may exclude students from school or any school function for a period of up to five school days (short-term suspension) on the following grounds:

1. Conduct constituting grounds for expulsion as hereinafter set forth; or,
2. Other violations of rules and standards of behavior adopted by the Board of Education or the administrative or teaching staff of the school, that occur on or off school grounds, if such conduct interferes with school purposes or there is a connection between such conduct and school.

The following process applies to short-term suspension:

1. The Principal shall make a reasonable investigation of the facts and circumstances. Short-term suspension shall be imposed only after a determination that the suspension is necessary to help any student, to further school purposes, or to prevent an interference with school purposes.
2. Prior to commencement of the short-term suspension, the student will be given oral or written notice of the charges against the student. The student will be advised of what he or she is accused of having done, be given an explanation of the evidence the authorities have, and be given an opportunity to explain the student's version of the facts.
3. Within 24 hours or such additional time as is reasonably necessary following the suspension, the Principal will send a written statement to the student, and the student's parent or guardian, describing the student's conduct, misconduct or violation of the rule or standard and the reasons for the action taken. An opportunity will be given to the student, and the student's parent or guardian, to have a conference with the Principal ordering the short-term suspension before or at the time the student returns to school. The Principal shall determine who, in addition to the parent or guardian, is to attend the conference.
4. Students who are short-term suspended will be given the opportunity to complete classwork, including but not limited to examinations, under the following conditions: Course work and/or examinations must be completed in the same timeframe as any other absence.

Emergency Exclusion

Students may be emergency excluded from school pursuant to the board's separate policy on emergency exclusion or state law.

Weapons and/or Firearms

Students may be disciplined for the possession of weapons and/or firearms pursuant to the board's separate policy on weapons and firearms or state law.

Long-Term Suspension

Students may be excluded by the Principal from school or any school function for a period of more than five school days but less than twenty school days

(long-term suspension) for any conduct constituting grounds for expulsion as hereinafter set forth. The process for long-term suspension is set forth below.

Expulsion

1. **Meaning of Expulsion.** Expulsion means exclusion from attendance in all schools, grounds and activities of or within the system for a period not to exceed the remainder of the semester in which it took effect unless the misconduct occurred (a) within ten school days prior to the end of the first semester, in which case the expulsion shall remain in effect through the second semester, or (b) within ten school days prior to the end of the second semester, in which case the expulsion shall remain in effect for summer school and the first semester of the following school year, or (c) unless the expulsion is for conduct specified in these rules or in law as permitting or requiring a longer removal, in which case the expulsion shall remain in effect for the period specified therein. Such action may be modified or terminated by the school district at any time during the expulsion period.
2. **Summer Review.** Any expulsion that will remain in effect during the first semester of the following school year will be automatically scheduled for review before the beginning of the school year. The review will be conducted by the hearing officer who conducted the initial expulsion hearing, or a hearing officer appointed by the Superintendent in the event no hearing was previously held or the initial hearing officer is no longer available or willing to serve, after the hearing officer has given notice of the review to the student and the student's parent or guardian. This review shall be limited to newly discovered evidence or evidence of changes in the student's circumstances occurring since the original hearing. This review may lead to a recommendation by the hearing officer that the student be readmitted for the upcoming school year. If the school board or board of education or a committee of such board took the final action to expel the student, the student may be readmitted only by action of the board. Otherwise the student may be readmitted by action of the Superintendent.
3. **Suspension of Enforcement of an Expulsion:** Enforcement of an expulsion action may be suspended (i.e., "stayed") for a period of not more than one full semester in addition to the balance of the semester in which the expulsion takes effect, and as a condition of such suspended action, the student may be assigned to a school, class, or program/plan and to such other consequences which the school district deems appropriate.

4. **Alternative School or Pre-expulsion Procedures.** The school shall either provide an alternative school, class or educational program for expelled students or shall follow the pre-expulsion procedures outlined in NEB. REV. STAT. 79-266.

Grounds for Long-Term Suspension, Expulsion or Mandatory Reassignment:

The following conduct constitutes grounds for long-term suspension, expulsion, or mandatory reassignment, subject to the procedural provisions of the Student Discipline Act, NEB. REV. STAT. § 79-254 through 79-296, when such activity occurs on school grounds, in a vehicle owned, leased, or contracted by a school being used for a school purpose or in a vehicle being driven for a school purpose by a school employee or by his or her designee, or at a school-sponsored activity or athletic event:

1. Use of violence, force, coercion, threat, intimidation, or similar conduct in a manner that constitutes a substantial interference with school purposes;
2. Willfully causing or attempting to cause substantial damage to property, stealing or attempting to steal property of substantial value, or repeated damage or theft involving property;
3. Causing or attempting to cause personal injury to a school employee, to a school volunteer, or to any student. Personal injury caused by accident, self-defense, or other action undertaken on the reasonable belief that it was necessary to protect some other person shall not constitute a violation of this subdivision;
4. Threatening or intimidating any student for the purpose of or with the intent of obtaining money or anything of value from such student;
5. Knowingly possessing, handling, or transmitting any object or material that is ordinarily or generally considered a weapon (*see also board policy on weapons and firearms*);
6. Engaging in the unlawful possession, selling, dispensing, or use of a controlled substance or an imitation controlled substance, as defined in section 28-401, a substance represented to be a controlled substance, or alcoholic liquor as defined in section 53-103.02 or being under the influence of a controlled substance or alcoholic liquor (*note: the term "under the influence" for school purposes has a less strict meaning than it does under criminal law; for school purposes, the term means any level of impairment and includes even the odor of alcohol on the breath or person of a student; also, it includes being impaired by reason of the abuse of any material used as a stimulant*);

7. Public indecency as defined in section 28-806, except that this prohibition shall apply only to students at least twelve years of age but less than nineteen years of age;
8. Engaging in bullying as defined in section 79-2,137 and in these policies;
9. Sexually assaulting or attempting to sexually assault any person if a complaint has been filed by a prosecutor in a court of competent jurisdiction alleging that the student has sexually assaulted or attempted to sexually assault any person, including sexual assaults or attempted sexual assaults which occur off school grounds not at a school function, activity, or event. For purposes of this subdivision, sexual assault means sexual assault in the first degree as defined in section 28-319, sexual assault in the second degree as defined in section 28-320, sexual assault of a child in the second or third degree as defined in section 28-320.01, or sexual assault of a child in the first degree as defined in section 28-319.01, as such sections now provide or may hereafter from time to time be amended;
10. Engaging in any other activity forbidden by the laws of the State of Nebraska which activity constitutes a danger to other students or interferes with school purposes; or
11. A repeated violation of any of the following rules if such violations constitute a substantial interference with school purposes:
 - a. The use of language, written or oral, or conduct, including gestures, which is profane or abusive to students or staff members. Profane or abusive language or conduct includes, but is not limited to, that which is commonly understood and intended to be derogatory toward a group or individual based upon race, gender, national origin, or religion;
 - b. Dressing or grooming in a manner which violates the school district's dress code and/or is dangerous to the student's health and safety, a danger to the health and safety of others, or which is disruptive, distracting or indecent to the extent that it interferes with the learning and educational process;
 - c. Violating school bus rules as set by the school district or district staff;
 - d. Possessing, using, selling, or dispensing tobacco, drug paraphernalia, **an electronic nicotine delivery system**, or a tobacco imitation substance or packaging, regardless of form, including **cigars**, cigarettes, chewing tobacco, and any other form of tobacco, **tobacco derivative product** or imitation **or** electronic cigarettes, vapor pens, etc.;
 - e. Possessing, using, selling, or dispensing any drug paraphernalia or imitation of a controlled substance regardless of whether the actual substance possessed is a controlled substance by Nebraska law;

- f. Possession of pornography;
- g. Sexting or the possession of sexting images (a combination of sex and texting - the act of sending sexually explicit messages or photos electronically);
- h. Engaging in hazing, defined as any activity expected of someone joining a group, team, or activity that humiliates, degrades or risks emotional and/or physical harm, regardless of the person's willingness to participate. Hazing activities are generally considered to be: physically abusive, hazardous, and/or sexually violating and include but are not limited to the following: personal servitude; sleep deprivation and restrictions on personal hygiene; yelling, swearing and insulting new members/newbies; being forced to wear embarrassing or humiliating attire in public; consumption of vile substances or smearing of such on one's skin; branding; physical beatings; binge drinking and drinking games; sexual simulation and sexual assault;
- i. Bullying which shall include cyber-bullying, defined as the use of the internet, including but not limited to social networking sites such as Facebook, cell phones or other devices to send, post or text message images and material intended to hurt or embarrass another person. This may include, but is not limited to; continuing to send e-mail to someone who has said they want no further contact with the sender; sending or posting threats, sexual remarks or pejorative labels (i.e., hate speech); ganging up on victims by making them the subject of ridicule in forums, and posting false statements as fact intended to humiliate the victim; disclosure of personal data, such as the victim's real name, address, or school at websites or forums; posing as the identity of the victim for the purpose of publishing material in their name that defames or ridicules them; sending threatening and harassing text, instant messages or emails to the victims; and posting or sending rumors or gossip to instigate others to dislike and gang up on the target;
- j. Violation of the district's computer acceptable computer use policy are subject to discipline, up to and including expulsion;
- k. Knowingly possessing, handling, or transmitting any object or material that is ordinarily or generally considered a simulated or "look-a-like" weapon;
- l. Using any object to simulate possession of a weapon; and
- m. Any other violation of a rule or regulation established by a school district staff member pursuant to authority delegated by the board.

Due Process Afforded to Students Facing Long-term Suspension or Expulsion

The following procedures shall be followed regarding any long-term suspension, expulsion or mandatory reassignment

1. On the date of the decision to discipline, the Principal shall file with the Superintendent a written charge and a summary of the evidence supporting such charge.
2. The Principal shall serve the student and the student's parents or guardian with a written notice by registered or certified mail or personal service within two school days of the date of the decision to recommend long-term suspension or expulsion. The notice shall include the following:
 - a. The rule or standard of conduct allegedly violated and the acts of the student alleged to constitute a cause for long-term suspension, expulsion, or mandatory reassignment, including a summary of the evidence to be presented against the student;
 - b. The penalty, if any, which the principal has recommended in the charge and any other penalty to which the student may be subject;
 - c. A statement that, before long-term suspension, expulsion, or mandatory reassignment for disciplinary purposes can be invoked, the student has a right to a hearing, upon request, on the specified charges;
 - d. A description of the hearing procedures provided by the act, along with procedures for appealing any decision rendered at the hearing;
 - e. A statement that the principal, legal counsel for the school, the student, the student's parent, or the student's representative or guardian has the right (i) to examine the student's academic and disciplinary records and any affidavits to be used at the hearing concerning the alleged misconduct and (ii) to know the identity of the witnesses to appear at the hearing and the substance of their testimony; and
 - f. A form on which the student, the student's parent, or the student's guardian may request a hearing, to be signed by such parties and

delivered to the principal or superintendent in person or by registered or certified mail.

3. When a notice of intent to discipline a student by long-term suspension, expulsion, or mandatory reassignment is filed with the superintendent, the student may be suspended by the principal until the date the long-term suspension, expulsion, or mandatory reassignment takes effect if no hearing is requested or, if a hearing is requested, the date the hearing examiner makes the report of his or her findings and a recommendation of the action to be taken to the superintendent, if the principal determines that the student must be suspended immediately to prevent or substantially reduce the risk of (a) interference with an educational function or school purpose or (b) a personal injury to the student himself or herself, other students, school employees, or school volunteers.
4. Nothing in this policy shall preclude the student, student's parents, guardian or representative from discussing and settling the matter with appropriate school personnel prior to the hearing stage.
5. If a hearing is requested within five days after receipt of the notice, the Superintendent shall appoint a hearing officer who shall follow the "hearing procedures" outlined below.
6. If a hearing is requested more than five school days following the receipt of the written notice, but not more than thirty calendar days after receipt, the Superintendent shall appoint a hearing officer who shall follow the "hearing procedures" outlined below, except that the time constraints set forth may differ as provided by law and this policy. The student shall be entitled to a hearing but the consequence imposed may continue in effect pending final determination.
7. If a request for hearing is not received within thirty calendar days following the mailing or delivery of the written notice, the student shall not be entitled to a hearing.

In the event a hearing is requested, the hearing, hearing procedures, the student's rights and any appeals or judicial review permitted by law shall be governed by the applicable provisions of the Nebraska Student Discipline Act (NEB. REV. STAT. § 79-254 to 79-294). The school district will provide parents with copies of the relevant statutes upon request.

Reporting Requirement to Law Enforcement

